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EIGHTEENTH ANNUAL REPORT

OF

THE BOARD

OF

GAS AND ELECTRIC LIGHT COMMISSIONERS

OF THE

Commonwealth of Massachusetts.

FOR THE CALENDAR YEAR 1902, INCLUDING TABLES FROM THE
ANNUAL RETURNS FOR THE YEAR ENDING
JUNE 30, 1902.



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Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its eighteenth annual report.

There are now under the supervision of the Board one hundred and forty-six companies, and the gas or electric plants of fifteen towns and two cities. Of the companies, fifty are engaged in the supply of gas only, twenty-four in the supply of both gas and electric light, and seventy-two supply only electricity. Of the municipalities, three have plants for the supply of gas and electricity, the others supply electricity only.

The following table gives the names of companies chartered under the general law during the year 1902, with gas or electric lighting powers, with the amount of capital and location of each, as stated in their charters:—

The Chelmsford Gas Light Company, . . .	\$300,000	Chelmsford.
Burlington Manufacturing Company, . . .	250,000	Boston.
The Marion Gas Company, . . .	15,000	Marion.
Haverhill Illuminating Company, . . .	150,000	Haverhill.
Mill River Electric Light Company, . . .	15,000	Williamsburg.
Hudson Gas Light Company, . . .	25,000	Hudson.
Montague Electric Light and Power Company, .	2,000	Montague.

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The Burlington Manufacturing Company is organized “for the purpose of manufacturing and selling and otherwise dealing in woollen and worsted goods and other fabrics, manufacturing flour, grinding of all other grains, fertilizers, spices and other material, furnishing power through electricity or otherwise, and erecting and operating lines for the transmission of electricity for the purpose of furnishing light and power, with authority to do all things necessary for and incidental to all the above purposes.”

The C. W. Leatherbee Lumber Company, located in Boston, formerly organized only “for the manufacture, transportation and sale of all kinds of lumber and other building materials,” has changed its charter by adding “for the purpose of generating and furnishing steam for heating, cooking and mechan-

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cal power, and for the purpose of manufacturing and selling electricity for the purpose of light, heat and power."

The final transfer of the property and business of the Boston Electric Light Company to the Edison Electric Illuminating Company of Boston, authorized by chapter 462 of the Acts of 1901, was completed on February 28. The terms of this transfer were briefly described in the last report of the Board.

The Adams Electric Light and Power Company of Adams transferred in October its plant and business to the Adams Gas Light Company; the latter corporation having been authorized by the Board, under the provisions of chapter 121, section 14, of the Revised Laws, to undertake the business of manufacturing and selling electric light within the territory in which it is authorized to supply gas.

The D. S. McDonald Company has sold its plant and business to the Edison Electric Illuminating Company of Boston. This transfer was made on December 21.

The contract between the Charlestown Gas and Electric Company and the Edison Electric Illuminating Company of Boston for the purchase of electricity by the former from the latter, referred to in the last annual report of the Board, went into effect early in February, and since February 9 the Charlestown company has bought all its electricity from the Boston company.

During the year the Andover Electric Company and the Billerica Electric Company have begun to buy their electricity of the Lowell Electric Light Corporation; the former on July 6, under a contract for a term of years, and the latter on January 10.

This report contains the first exhibition of the affairs of the Conway Electric Light and Power Company, engaged in the supply of electricity in the town of Conway. This corporation was organized under the laws of Maine in the year 1897. It began to supply power in that year, but began to sell electricity for lighting purposes in November, 1901.

The American Woolen Company, under authority conferred by chapter 347 of the Acts of the year 1902, began to supply electric light in the town of Maynard on May 1, 1902.

The Somerville Electric Light Company has purchased a portion of its current from the Cambridge and Malden com-

panies ; the Pittsfield Electric Company from the Berkshire Life Insurance Company ; and the Plymouth Electric Light Company from the Brockton & Plymouth Street Railway Company. The Grafton, Rawson and Milford electric companies have continued during the year to purchase power as described in a previous report. The Malden Electric Company and the Suburban Gas and Electric Company have bought electricity from each other during portions of the year.

The Framingham Electric Company has extended its electric light service into the town of Holliston, and began to supply lights there on October 16.

The litigation between the Holyoke Water Power Company and the city of Holyoke, concerning the municipalization of the plant of the former, having been completed, the company transferred its plant and business, under a decree of the court, to the city on December 15.

The Chelsea Gas Light Company, under a contract for ten years with the Pipe Line Company, began to buy gas of the latter company on July 4, 1901.

The Hudson Gas Light Company, organized during the year, has received permission to open the streets of Hudson, but has not yet begun the construction of its plant. It is understood to be the purpose of this corporation to buy its gas from the Marlborough Gas Light Company, located in the adjoining town of Marlborough.

The Leominster Gas Light Company, having substituted a water gas plant for its oil gas apparatus, began to sell gas from the new plant on June 16.

The South Deerfield Gas Company, an unincorporated association, having constructed works for the manufacture and distribution of acetylene gas, began to supply light on May 29.

Under an arrangement between the People's Gas and Electric Company of Stoneham and the proprietors of a patented process not elsewhere in use in this State, this company began on August 1 to supply a gas avowedly for fuel purposes only, but suitable for use as an illuminant in connection with an incandescent mantle.

BOSTON GAS COMPANIES.

The place of the New England Gas and Coke Company in its relation to the gas supply of the city of Boston has been taken,

in a large measure, by the Massachusetts Gas Companies. This is an unincorporated, voluntary association, whose property and business are in the hands of trustees. By the terms of the agreement creating the trust the trustees are authorized to engage in the business of manufacturing, buying, selling and dealing in coal, oil, coke, gas and all products thereof; manufacturing and supplying gas or electricity or any other agent for light, heat, power or other purposes; of acquiring, owning, managing, exchanging, selling and dealing in the stocks, shares and securities of corporations, trusts or associations engaged in whole or in part in any business before mentioned; or in owning or operating railways for transporting passengers, merchandise, mails or express matter; or in manufacturing, selling or repairing machines, equipments, supplies or other articles used by corporations, trusts or associations of any of the classes above mentioned; or in the business of acquiring, owning, managing, exchanging, selling or dealing in the stocks, shares or securities of any corporation, trust or association which owns or whose stock or securities are based upon or secured by the stocks or securities of any corporation, trust or association of the character above mentioned, and in any business similar in character which the trustees may deem expedient; and to acquire, hold and dispose of the stocks, shares or securities of corporations, trusts or associations doing business of the character similar to any business above described. The agreement of trust is dated Sept. 25, 1902.

The ownership of the property and business so held and managed, or, more correctly speaking, the beneficial interest in this trust, is represented by trust certificates of the par value of \$30,000,000, of which \$15,000,000 are designated as "preferred" and \$15,000,000 as "common" shares.

The creation of this trust was apparently due in part to the evident necessity for a reorganization of the New England Gas and Coke Company, or readjustment of its affairs. The new association has acquired all, or practically all, the stock and bonds of the New England Gas and Coke Company, through the issuance of its own securities, thereby removing these bonds from the control of the Central Trust Company of New York, and has no other property, so far as we are advised. The New Eng-

land Gas and Coke Company has, however, executed and delivered to the Massachusetts Gas Companies a mortgage, or deed of trust in the nature of a mortgage, for \$8,000,000 upon all the real estate owned by it.

It ought not to be overlooked that this association, as we understand its purpose, does not intend to manufacture gas or sell to the public direct, but, if at all, only through the medium of the Gas and Coke and Pipe Line companies, and purposes, in fact, to be only a holding or financing concern, and not a manufacturing company in any respect. Having no incorporation under the laws of the Commonwealth, it is in no respect subject to that supervision or control which the State has extended over regular incorporations engaged in the manufacture or sale of gas to the public, and is in no respect directly entitled to any of the benefits which may arise from such supervision. Information about it is included here only to aid, if possible, in more fully understanding the extraordinary conditions surrounding the gas supply in the city of Boston.

The Mercantile Trust Company of New York, acting under the authority given in the deed of trust in the nature of a mortgage between it and the Bay State of New Jersey, in consequence of the failure of the New Jersey company to provide the sinking fund and interest payments required by the deed, and upon request of the requisite number of holders of the so-called "Boston United Gas Bonds," for whose security the trust deed was executed, have advertised to be sold at auction in New York City, on Feb. 10, 1903, all the stocks of the Boston companies held under the trust deed as collateral for such bonds, viz., very nearly all the stocks of the Bay State (of Massachusetts), Boston, Roxbury and South Boston gas companies.

The trustees of the Massachusetts Gas Companies have called a meeting of their shareholders for January 9, to authorize the issuance of an additional \$10,000,000 preferred and \$10,000,000 common shares, avowedly for the purpose of purchasing the stocks to be offered at this sale.

In former reports reference has frequently been made to the complex relations existing between the several companies doing business in Boston, and a continuance of these relations has still further involved the companies with each other.

The mutual trading, before referred to, has been continued during the year past. The Pipe Line Company has sold gas to the Brookline, Dorchester, Jamaica Plain, Boston and Bay State companies. The Brookline has sold to the Jamaica Plain, Dorchester, Boston and Bay State companies; the Bay State to the Boston, Roxbury and South Boston; and the Roxbury to the Dorchester. Repairs upon the property of one company are frequently made by the employees of another, and the adjustments of the accounts relating to these numerous transactions are oftentimes and necessarily to a degree arbitrary, as the exigency of the various corporations or the skill of independent managers may determine.

The mutual trading between the companies, affording opportunities for repeated profits upon the same gas, the various services rendered by one company to another; the expenditures for new construction in the various plants, which add to the public burdens through a substantial increase of the companies' debts, and which might be avoided could the entire situation be considered as a single engineering problem; and the divided responsibility in the management, — all strenuously defended, if not in fact justified, by the legal independence of the different companies, — tend to so increase the difficulties of supervision as to raise a question whether adequate regulation can legally and constitutionally be imposed upon the companies in their independent relations.

As stated in the annual report for 1899, after exhibiting at some length the relations of these companies, the facts about them show that they have the most intimate business relations; that they are, to a large degree, interdependent; are managed in many respects as one property; that these complex and extraordinary relations offer great temptation to divert the earnings of the companies from their physical needs to the demands of unauthorized securities; afford abundant opportunity for confusing and concealing from the public their true relations and the facts about their actual profits; and that this confusion and concealment would be much more difficult, if not impossible, were they combined in form and in fact into a single, responsible corporation, readily amenable to the general laws of the Commonwealth. In the opinion of the Board the public interest will be best conserved by one company, whose

capital shall bear a reasonable relation to the property actually employed in the business, with a single board of administrative officers and one set of books, in which all the operations of the company shall be correctly recorded.

If, as now seems probable, the sale announced by the Mercantile Trust Company shall take place, and the plans of the Massachusetts Gas Companies for the purchase at that time shall be consummated, some of the difficulties heretofore in the way of consolidation of the several companies composing the so-called Gas and Coke and Bay State groups should be eliminated in the interest of such a consolidation as will safeguard the interests of consumers and investors alike, and give added assurance of a successful application of the policy of the Commonwealth toward its public-service corporations.

We respectfully recommend that some provision be made by the Legislature, in harmony with the suggestions offered, for a consolidation of these several companies into a single Massachusetts corporation.

ELECTRIC METER TESTING.

The examination and testing of meters upon the request of customers or companies, under authority of chapter 497 of the Acts of 1901 (R. L., chapter 121, sections 36, 37), has been continued under the same regulations and with the same expert assistance as in the preceding year. During the six months of 1901 while the law was in force six meters were inspected; eight were inspected during the year 1902. The results of the inspections in 1902 are shown in the following table: —

INSPECTION NUMBER.	Capacity of Meter (Amperes).	AT ONE-FIFTH LOAD.		AT ONE-HALF LOAD.		AT FULL LOAD.	
		Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.
7,	{ 50	3.2	—	4.5	—	2.1	—
8,	{ 50	.8	—	1.7	—	.7	—
9,	15	2.5	—	1.4	—	.2	—
10,	25	—	2.4	—	1.6	—	.1
11,	10	—	.1	—	—	5.5	—
12,	10	—	11.2	—	6.2	—	3.6
13,	5	—	.6	—	1.5	—	3.2
13,	5	6.1	—	1.6	—	.7	—

¹ With 16 per cent. load, 26.5 slow.

The Board has expended for necessary appliances for this work \$207.39, and for the services and expenses of the inspector \$31.25. The fees received from applicants amount to \$17, all of which has been paid to the Treasurer of the Commonwealth. The Board has collected from two companies and returned to the applicants \$3 for tests Nos. 10 and 11.

GAS AND GAS METER INSPECTION.

Under authority of chapter 228 of the Acts of 1902, the duties of Inspector of Gas Meters and Illuminating Gas were assumed by this Board on May 1. Mr. Charles D. Jenkins of Winchester and Mr. Lawrence S. James of Boston, having been previously appointed by the Governor under the new statute as inspector and assistant inspector respectively, qualified for their duties on that day. Mr. Charles H. Stone of Newton was immediately appointed by the Board a deputy inspector of gas and gas meters; Messrs. Thomas E. Spear of Boston and Thomas C. A. Brown of Taunton were appointed deputy inspectors of gas meters. Mr. Jenkins, as the former head of the department, had been in charge of this work since 1893, and was for eleven years previously the assistant of his predecessor. Mr. James has been an assistant inspector of gas and gas meters in the department since 1893 and Mr. Stone since September, 1900, while Messrs. Spear and Brown have been deputy inspectors of meters, the former since 1885 and the latter since March, 1900. Very late in December Mr. Stone was, upon request of this Board, appointed by the Governor an assistant inspector of gas and gas meters.

Although the work of this department was not assumed by this Board until May 1, all needed data for the preceding four months were kindly furnished the Board by Mr. Jenkins, and are included in the statements following.

The work is carried on in two divisions, — gas inspection and gas meter inspection.

Gas Inspection.

The law requires (R. L., chapter 58, section 14) that “the gas of every company which supplies more than fifty consumers, except gas made and used exclusively for heating, cook-

ing, chemical and mechanical purposes, shall be inspected at least twice a year and once additional for every six million cubic feet of gas supplied by each company, but not oftener than once a week. The gas shall be tested for illuminating power by means of a disc photometer, and during such test shall be burned from a burner best adapted to it, which is, at the same time, suitable for domestic use, and at as near the rate of five feet an hour as is practicable."

Tests for illuminating power are made by comparison with standard English sperm candles, corrected to a rate of burning 120 grains per hour, and the gas is burned at the rate of 5 feet per hour. The law requires that if the consumption of gas varies from these rates a proportionate correction shall be made for the candle-power. The proper burner for any particular kind of gas is found by experiment. The D, E and F sizes old style and F size new style Sugg's London Argand burner have been found the most suitable for coal, mixed and low candle-power water gases; while for higher candle-power water gas and oil gas the Sugg's table-top tip open burner and small iron tip open burner have been used. The candles used in testing weigh 6 to the pound.

The Revised Laws, chapter 58, section 13, provide that "every gas light company which annually manufactures more than fifteen million cubic feet of gas made and sold for illuminating purposes shall provide a suitable room, at least one-quarter of a mile from the gas works, containing a disc photometer of a construction approved by the inspector, which shall be open to the inspector and his assistants on every working day from eight o'clock in the morning until six o'clock in the afternoon." For work with smaller companies not governed by this section a portable photometer owned by the State is used.

The examinations determine not only the candle-power but the quantity of sulphur and ammonia per hundred cubic feet of gas, and the presence or absence of sulphuretted hydrogen. The law provides that "if the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic

feet or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to each city or town supplied by it."

The sulphur determined as total sulphur per hundred feet of gas is found by burning the gas through a Bunsen burner in an atmosphere containing ammonia, condensing the products of combustion and analyzing the resulting ammonium sulphate.

The ammonia is determined by bubbling the gas through hydrochloric acid, of known strength, colored with cochineal, until the indicator changes color. The number of grains per hundred cubic feet is found from the strength of the acid and the amount of gas.

Sulphuretted hydrogen is detected by holding a paper moistened with basic acetate of lead over an open burner for about thirty seconds, a brown or black stain showing the presence of this impurity.

The inspections have been made at irregular intervals, no notice being given of an intended visit. Each inspector carries with his other apparatus a tube for taking a sample of gas for analysis, and this sample is taken whenever the candle-power falls below 16, or, for some other reason, the composition of the gas is a matter of interest.

There were 824 inspections made during the year, including those of municipal plants, of which 291 were made prior to May 1 and 533 since that date. Of the total number, 231 were made by the chief inspector. The following tables contain data obtained by these examinations. For convenience of comparison, the companies are divided into three classes, those having five inspections or more during the year, those having less than five, and the oil-gas companies. In the ammonia column, 1.— means that the gas was found to contain less than one grain, the fractional amount not having been determined.

Companies having Five or More Inspections.

Number of Inspections made.	NAME OF PLACE OR COMPANY.	CANDLE-POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
5	Attleborough,	16.20	17.8	13.6	15.58	1.20
52	Boston,	21.16	25.9	18.1	11.53	1.—
9	Brockton,	17.24	18.8	13.9	15.08	1.76
52	Brookline,	19.27	23.1	16.9	10.73	1.—
52	Cambridge,	18.73	20.7	14.9	15.32	1.—
24	Charlestown,	18.02	19.4	16.6	13.75	1.—
8	Chelsea,	17.25	18.6	15.0	9.60	1.—
48	Dorchester,	18.50	21.4	16.3	10.88	1.19
10	East Boston,	17.30	18.9	13.7	12.24	1.—
30	Fall River,	21.72	25.2	18.7	11.24	1.—
6	Fitchburg,	17.45	18.5	14.7	13.25	2.37
7	Gloucester,	17.50	20.2	14.3	14.91	1.—
21	Haverhill,	25.05	26.2	20.3	11.04	1.—
16	Holyoke,	19.61	21.3	17.3	14.67	1.80
18	Jamaica Plain,	17.13	19.0	15.0	11.02	1.—
26	Lawrence,	19.85	21.5	17.7	13.70	1.—
52	Lowell,	18.76	20.5	17.1	12.90	1.—
35	Lynn,	19.81	21.2	18.9	14.68	1.—
17	Malden,	17.37	18.7	14.7	15.80	1.—
17	New Bedford,	19.19	20.9	17.9	13.64	1.97
20	Newton,	18.59	21.0	16.9	14.04	1.—
9	North Adams,	17.69	18.5	17.0	15.03	3.36
6	Northampton,	17.82	18.5	16.2	11.65	2.22
5	North Attleborough,	16.46	17.5	14.5	14.36	1.32
5	Pittsfield,	17.32	19.6	12.9	17.48	1.—
42	Roxbury,	23.19	26.5	19.1	9.87	1.—
12	Salem,	17.50	19.4	17.0	14.87	1.82
22	South Boston,	23.49	26.5	19.5	9.69	1.—
27	Springfield,	19.78	21.5	17.6	12.79	3.20
10	Taunton,	17.33	18.6	15.6	14.12	1.—
7	Waltham,	17.46	19.5	16.5	12.19	1.16
48	Worcester,	20.31	21.8	18.7	12.69	1.15

Companies having Less than Five Inspections.

Number of Inspections made.	NAME OF PLACE OR COMPANY.	CANDLE-POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
3	Adams,	22.10	22.6	21.6	10.67	1.—
3	Amesbury,	19.90	21.3	17.7	12.90	1.—
3	Arlington,	17.27	17.4	17.1	12.10	2.03
3	Athol,	21.07	22.6	20.2	17.40	1.—
4	Beverly,	17.95	18.9	17.4	13.18	2.85
4	Chicopee,	20.43	22.2	18.7	6.55	1.—
3	Clinton,	17.20	18.0	16.8	9.97	1.—
2	Danvers,	16.65	16.8	16.5	14.15	1.—
4	Dedham,	17.33	19.0	15.0	9.45	1.—
3	Easthampton,	18.53	19.4	17.1	16.60	29.00
3	Framingham,	15.27	17.5	11.4	17.47	1.—
2	Gardner,	24.75	27.2	22.3	11.55	1.—
3	Greenfield,	18.27	20.2	17.1	10.10	15.10
3	Ipswich,	23.83	25.0	22.4	9.60	1.—
2	Leominster, ¹	21.30	—	—	8.60	1.—
2	Marblehead,	16.70	17.2	16.2	14.15	1.—
3	Marlborough,	16.60	17.6	16.0	12.40	1.—
4	Milford,	16.65	17.5	14.1	14.55	1.75
2	Nantucket,	18.65	19.2	18.1	12.05	5.35
3	Natick,	16.33	17.8	15.2	14.07	4.17
4	Newburyport,	16.30	17.6	14.1	14.22	1.—
3	Norwood,	17.33	19.6	15.4	11.10	8.07
3	Plymouth,	16.53	18.5	13.7	13.03	1.—
3	Quincy,	16.50	17.7	14.3	15.53	1.33
2	Southbridge,	22.75	23.0	22.5	14.25	1.—
3	Spencer,	21.50	21.6	21.3	12.40	1.—
2	Stoneham, ²	—	17.6	7.4	16.20	1.20
2	Suburban,	17.60	18.3	16.9	13.90	1.—
4	Wakefield, ³	16.65	19.0	13.6	13.20	2.65
2	Ware,	17.40	17.4	17.4	11.80	1.20
2	Webster,	19.20	19.4	19.0	10.80	1.—
4	Westfield, ³	17.77	20.1	13.5	9.73	1.—
3	Woburn,	17.83	18.6	17.4	12.37	1.—

¹ Water gas made since June 16.² Of the two inspections of this company's gas, the first was made in February and showed 17.6 candle-power and sulphur as stated. The second was made since the change in method of making gas, and the candle-power, although not definitely determined, was found to be less than 8, with constituents as given in the table of eudiometric analyses.³ Municipal plants.*Oil Gas.*

Number of Inspections made.	NAME OF PLACE OR COMPANY.	Candle-power.
2	Amherst,	37.00
2	Leominster, ¹	28.40
2	Lexington,	24.75
2	Middleborough,	25.45
2	Stoughton,	49.75
2	Williamstown,	48.15

¹ Oil gas made prior to June 16.

The following tables exhibit the instances where in the several companies the gas has been found upon inspection not to be within the requirements of the statutes : —

Deficient Candle-power.

[Legal standard, 16 minimum.]

Total Number of Inspections.	PLACE.	Candle-power.	Date.
5	Attleborough,	13.6	Nov. 11
9	Brockton,	13.9	March 13
52	Cambridge,	14.9	Dec. 10
8	Chelsea,	15.3	Oct. 23
	Chelsea,	15.0	Dec. 19
4	Dedham,	15.0	Dec. 19
10	East Boston,	13.7	Oct. 23
6	Fitchburg,	14.7	Dec. 12
3	Framingham,	11.4	Aug. 15
7	Gloucester,	14.3	Dec. 11
18	Jamaica Plain,	15.5	Aug. 15
—	Jamaica Plain,	15.7	Sept. 25
—	Jamaica Plain,	15.3	Nov. 8
—	Jamaica Plain,	15.0	Dec. 17
17	Malden,	14.8	Aug. 14
—	Malden,	14.7	Oct. 9
—	Malden,	15.0	Oct. 22
4	Milford,	14.1	Feb. 4
3	Natick,	15.2	Dec. 2
4	Newburyport,	14.1	Dec. 12
5	North Attleborough,	14.5	Nov. 11
3	Norwood,	15.4	Aug. 19
5	Pittsfield,	12.9	Sept. 11
3	Plymouth,	13.7	Dec. 9
3	Quincy,	14.3	Dec. 22
12	Salem,	12.6	Jan. 15
10	Taunton,	15.6	Oct. 7
4	Wakefield,	13.6	Sept. 12
4	Westfield,	13.5	Sept. 10

Excesses of Sulphur in Grains per 100 Cubic Feet.

[Legal standard, 20 maximum.]

Total Number of Inspections.	PLACE.	Quantity (Grains).	Date.
3	Athol,	33.4	Sept. 19
5	Attleborough,	21.1	Dec. 26
52	Boston,	20.3	Oct. 31
9	Brockton,	25.3	Oct. 10
52	Brookline,	20.2	Sept. 6
-	Brookline,	21.7	Nov. 22
52	Cambridge,	21.7	July 10
-	Cambridge,	20.3	Aug. 9
-	Cambridge,	21.5	Sept. 24
-	Cambridge,	22.8	Oct. 9
-	Cambridge,	26.4	Oct. 18
-	Cambridge,	23.4	Oct. 29
-	Cambridge,	24.8	Nov. 5
-	Cambridge,	23.0	Nov. 11
-	Cambridge,	21.5	Nov. 22
-	Cambridge,	20.2	Nov. 29
-	Cambridge,	20.4	Dec. 20
3	Easthampton,	20.9	Oct. 17
30	Fall River,	24.8	Aug. 22
-	Fall River,	22.9	Oct. 7
3	Framingham,	22.3	Dec. 4
7	Gloucester,	23.3	Nov. 11
16	Holyoke,	21.7	Oct. 17
-	Holyoke,	22.5	Nov. 6
26	Lawrence,	20.3	Nov. 4
-	Lawrence,	21.2	Nov. 26
35	Lynn,	26.7	Sept. 25
-	Lynn,	21.9	Oct. 3
17	Malden,	22.6	Oct. 9
-	Malden,	23.2	Nov. 11
-	Malden,	20.8	Dec. 13
-	Malden,	20.2	Dec. 26
3	Marlborough,	20.1	Dec. 4
17	New Bedford,	20.3	Sept. 26
4	Newburyport,	20.1	Dec. 12
20	Newton,	20.4	March 11
9	North Adams,	22.6	Dec. 18
5	Pittsfield,	21.2	Jan. 16
-	Pittsfield,	23.4	Dec. 17
3	Quincy,	21.0	Dec. 22
12	Salem,	23.7	Sept. 18
-	Salem,	27.0	Nov. 25
-	Salem,	22.0	Dec. 18
27	Springfield,	21.8	Nov. 20
3	Spencer,	21.5	Dec. 23
2	Suburban,	21.9	Nov. 7

Excesses of Ammonia in Grains per 100 Cubic Feet.

[Legal standard, 10 maximum.]

Total Number of Inspections.	PLACE.	Quantity (Grains).	Date.
3	Easthampton,	40.8	June 3
—	Easthampton,	38.0	Oct. 17
3	Greenfield,	11.6	March 13
—	Greenfield,	31.9	Aug. 29
9	North Adams,	19.3	May 28
3	Norwood,	17.8	Dec. 19
27	Springfield,	16.9	Oct. 16

Sulphuretted Hydrogen Present.

[Legal standard, none allowed.]

Total Number of Inspections.	PLACE.	Date.
3	Adams,	March 12
—	Adams,	Oct. 29
3	Athol,	April 3
—	Athol,	Sept. 19
52	Boston,	Dec. 11
30	Fall River,	April 4
—	Fall River,	Sept. 26
—	Fall River,	Oct. 7
—	Fall River,	Oct. 24
—	Fall River,	Nov. 6
—	Fall River,	Nov. 20
—	Fall River,	Dec. 19
—	Fall River,	Dec. 26
3	Framingham,	March 19
2	Gardner,	June 13
7	Gloucester,	Dec. 11
16	Holyoke,	Nov. 19
—	Holyoke,	Dec. 17
3	Ipswich,	Dec. 11
2	Leominster,	Nov. 14
2	Marblehead,	March 27
2	Middleborough,	Jan. 31
—	Middleborough,	Nov. 21
2	Nantucket,	Oct. 9
3	Plymouth,	Dec. 9
3	Quincy,	Dec. 22
2	Southbridge,	Nov. 12
3	Spencer,	Aug. 14
—	Spencer,	Dec. 23
2	Stoneham,	Sept. 17
2	Stoughton,	March 28
—	Stoughton,	Nov. 13
2	Williamstown,	Dec. 18

In the following table of eudiometric analyses the Boston samples were taken at the regular testing station, at the inspector's office, except the second sample which was from a house on Dwight Street. All the samples of gas with a candle-power less than 16 were taken because of the deficient candle-power. The first Leominster sample was of the oil-air gas formerly manufactured there; the second, of the water gas now supplied. Lowell mixes about 35 per cent. water gas with coal gas, and the analysis given represents the average quality supplied. The first Pittsfield analysis is of the gas supplied by the new plant shortly after its completion; the second, of poor gas supplied later. The South Boston sample was of a medium candle-power water gas.

Eudiometric Analyses.

	Candle-power.	Illuminants.	Marsh Gas.	Hydrogen.	Carbonic Oxide.	Nitrogen.	Oxygen.	Carbonic Acid.
Boston,	22.3	14.94	19.55	33.57	26.76	2.26	-	2.92
Boston,	-	15.38	21.37	29.81	27.55	3.01	-	2.88
Boston,	20.5	5.92	34.25	43.51	10.81	5.15	-	.36
Boston,	20.3	5.90	37.88	41.44	7.14	6.92	-	.72
Boston,	18.7	6.18	40.26	40.29	5.85	7.23	-	.19
Boston,	19.7	6.63	37.55	40.25	9.52	5.61	-	.44
Boston,	20.9	7.27	34.05	38.96	13.15	6.28	-	.29
Boston,	19.5	5.53	38.43	40.37	7.62	8.05	-	-
Boston,	18.2	6.20	38.38	39.68	7.77	7.77	-	.20
Boston,	20.4	11.40	29.53	34.98	17.65	4.80	-	1.64
Boston,	-	7.85	35.32	38.66	11.15	6.49	-	.53
Boston,	-	11.74	20.94	36.09	23.76	4.23	-	3.24
Boston,	-	9.44	29.81	40.49	13.72	3.58	.17	2.79
Boston,	-	10.20	30.56	31.72	15.13	9.94	-	2.45
Brookton,	13.9	3.99	32.74	41.87	5.28	12.63	1.12	2.37
Chelsea,	15.3	4.92	38.64	36.30	6.36	12.62	.49	.67
East Boston,	13.7	4.08	28.59	51.57	12.13	1.90	-	1.73
Jamaica Plain,	15.5	6.15	39.82	37.67	6.56	9.76	-	.04
Jamaica Plain,	15.7	6.29	39.12	36.53	6.00	12.06	-	-
Leominster,	28.4	25.14	27.02	.70	-	37.07	9.59	.48
Leominster,	21.3	13.90	20.00	31.34	27.26	4.66	1.21	1.63
Lowell,	18.8	10.42	27.97	40.13	16.09	2.53	-	2.86
Milford,	14.1	3.26	33.03	54.59	7.58	1.30	-	.24
Pittsfield,	19.3	7.89	34.09	41.70	8.31	5.50	.73	1.78
Pittsfield,	12.9	4.90	36.00	47.24	5.65	4.66	.13	1.42
Salem,	12.6	6.69	34.32	49.49	6.09	2.61	-	.80
South Boston,	21.6	13.15	21.33	29.45	26.63	6.26	.48	2.70
Stoneham,	- ¹	9.81	12.21	-	3.01	66.42	2.30	6.25 ²
Wakefield,	13.6	4.84	35.26	50.86	7.10	.76	-	1.18
Westfield,	13.5	3.69	34.95	52.29	7.85	.99	-	.23

¹ Less than 8, not fully determined.

² Including trace of sulphuretted hydrogen, amount not determined.

Only one calorimetric test was made last year, that of Leom-inster oil gas; the analysis is given in the preceding table, and the additional results are as follows: date, Feb. 26, 1902; specific gravity, .953; gross British thermal units, per foot, 742.86; condensation heat, 44 British thermal units; net British thermal units, 698.66.

A study of the inspections of the companies made during the five years from 1898 to 1902, inclusive, shows the following facts:—

	1898.	1899.	1900.	1901.	1902.
Number of inspections made,	644	681	716	769	814
Number of companies subject to inspection,	67	67	66	66	67
Number of companies showing deficiency in candle-power,	3	5	6	6	23
Highest candle-power, not including oil-gas companies,	28.1	28.8	27.2	28.0	27.2
Lowest candle-power, not including oil-gas companies,	13.4	11.4	13.7	13.2	11.4
Average candle-power, not including oil-gas companies,	20.1	20.0	19.5	19.5	18.6
Average candle-powers:—					
Coal gas, 37 companies,	18.43	18.23	18.18	18.09	17.29
Water gas, 12 companies,	23.72	23.88	22.85	22.91	22.16
Mixed coal and water gas, 15 companies,	20.21	20.02	20.14	19.66	19.15
Number of companies showing sulphuretted hydrogen,	13	16	9	6	17
Number of companies showing excess of sulphur,	5	11	10	4	25
Number of companies showing excess of ammonia,	6	9	6	5	5
Largest amount of sulphur,	45.1	31.9	34.1	22.0	33.4
Smallest amount of sulphur,	1.5	1.7	1.3	4.0	3.1
Average amount of sulphur,	3.6	10.5	10.8	11.0	12.9
Largest amount of ammonia,	86.3	66.7	77.0	47.6	40.8
Smallest amount of ammonia,	1.—	1.—	1.—	1.—	1.—
Average amount of ammonia,	2.15	2.54	1.85	1.96	2.01

Oil-gas companies:—

	1898.	1899.	1900.	1901.	1902.
Highest candle-power,	58.4	60.0	59.8	50.9	51.2
Lowest candle-power,	24.7	22.9	25.0	27.2	23.3
Average candle-power,	40.11	43.22	41.51	38.66	37.61
Number showing sulphuretted hydrogen,	3	2	1	3	2

Gas Meter Inspection.

From Jan. 1, 1902, to Dec. 31, 1902, there were 42,688 meters inspected,—an increase over the preceding year of 6,426 meters. Of this number, 11,824 were tested in the four months prior to May 1, and 30,864 since that date; 996 were so-called “complaint” meters, the others being new or recently

repaired meters. The following table exhibits a comparison of the number of meters inspected in a series of years, the earlier data being taken from the annual reports of the inspection department:—

	1898.	1899.	1900.	1901.	1902.
First six months,	9,541	12,683	14,431	15,136	17,599
Second six months,	13,023	17,277	15,497	20,183	24,093
Complaints for year,	537	485	637	943	996
Total for year,	23,101	30,445	30,565	36,262	42,688

Five meter provers were calibrated and four meters for use with photometer were graduated. The photometer meters are wet meters of one-light capacity. The graduation consists in marking a height of water line on the water glass, so that the meter shall register correctly when the meter is set level and properly adjusted with both inlet and outlet open to air, correction to be made for thermometric and barometric variation.

The law allows a meter to be stamped as correct that does not vary more than 2 per cent. from the standard measure, either fast or slow. Meters passing inspection, that is, registering correctly within 2 per cent. at the legal rate and under proper conditions, are stamped with a brass badge bearing a serial number and a wax seal with the date of inspection. This badge and seal are so placed that in order to change the rate of registration both must be mutilated.

Complaint meters are those which, being in use, are suspected of registering inaccurately. Of these, 1 would not pass gas, and therefore could not register; 5 would pass gas, but would not register. Four hundred and seventy-nine meters, 48.4 per cent. of the total number tested, were fast. A meter is fast when it registers more gas than it passes. One hundred and seventeen meters were slow, the average error being 7.53 per cent. Three hundred and ninety-four meters, 39.8 per cent. of the total, were correct within the legal limits. Of the fast meters, 348 registered between 2 and 5 per cent. fast, 115 between 5 and 10 per cent., and 16 between 10 and 15

per cent. Of the slow meters, 75 registered between 2 and 5 per cent. slow, 25 between 5 and 10 per cent., 6 between 10 and 15 per cent., 5 between 15 and 20 per cent., 1 was 23 per cent., 2 were 25 per cent. and 1 each 29, 76 and 97 per cent.

A more detailed exhibit of the meter testing work appears in the following financial statement for the year ending Dec. 31, 1902:—

Number of Each Size and Fees for testing Meters prior to May 1, 1902.

Number.	Size.	Fees.
2, . .	2 lights, }	
6,702, . .	3 lights, }	at 25 cents, . . \$2,571 50
3,582, . .	5 lights, }	
982, . .	10 lights, }	
301, . .	20 lights, }	
137, . .	30 lights, }	at 30 cents, . . 444 60
7, . .	45 lights, }	
36, . .	50 lights, }	
19, . .	60 lights, }	
14, . .	80 lights, }	at 50 cents, . . 20 00
26, . .	100 lights, }	
5, . .	150 lights, at 90 cents, . .	4 50
6, . .	200 lights, at \$1.25, . .	7 50
2, . .	250 lights, at \$1.50, . .	3 00
2, . .	300 lights, at \$1.70, . .	3 40
1, . .	500 lights, at \$2.50, . .	2 50
<hr/> 11,824		<hr/> \$3,057 00

Number of Each Size and Fees for testing Meters since May 1, 1902.

Number.	Size.	Fees.
2, . .	2 lights, }	
18,646, . .	3 lights, }	at 25 cents, . . \$7,105 00
9,772, . .	5 lights, }	
1,676, . .	10 lights, }	
440, . .	20 lights, }	
130, . .	30 lights, }	at 30 cents, . . 700 20
2, . .	45 lights, }	
71, . .	50 lights, }	
15, . .	60 lights, }	
22, . .	80 lights, }	at 50 cents, . . 33 50
45, . .	100 lights, }	
25, . .	150 lights, at 90 cents, . .	22 50
6, . .	200 lights, at \$1.25, . .	7 50
5, . .	250 lights, at \$1.50, . .	7 50
7, . .	300 lights, at \$1.70, . .	11 90
<hr/> 30,864		<hr/> \$7,888 10

OPERATING ACCOUNT.

January 1 to April 30.

Income, — 11,824 meters,	\$3,057 00
Expenses, including salaries,	3,214 15

May 1 to December 31.

Income, — 30,864 meters,	\$7,888 10
Expenses, including salaries,	7,063 96

January 1 to December 31.

Income, — 42,688 meters,	\$10,945 10
Expenses, including salaries,	10,278 11
Balance,	<u>\$666 99</u>

CASH ACCOUNT.

January 1 to April 30.

Received for meters tested,	\$3,057 00
Collection of fees due on Jan. 1, 1902,	1,560 45
Total,	<u>\$4,617 45</u>
Paid to Treasurer of the Commonwealth,	4,617 45

May 1 to December 31.

Received for meters tested,	\$7,888 10
Fees advanced for meters not tested,	5 20
	<u>\$7,893 30</u>
Paid Treasurer in quarterly payments: —	
June,	\$1,421 55
September,	2,941 95
December,	3,529 80
	<u>\$7,893 30</u>

CLINTON APPEALS.

These were appeals by the Clinton Gas Light Company from two separate decisions of the selectmen of Clinton, granting to the Bigelow Carpet Company permission to lay and maintain electric wires in underground conduits in certain streets in the town of Clinton.

The Bigelow Carpet Company is a Massachusetts corporation, engaged in the manufacture of carpets, rugs, etc., in the town of Clinton. It owns several tracts of land in the town. Upon one of these, bounding upon the westerly side of Main Street, is its spinning mill, and six or seven hundred feet dis-

tant upon another tract on the easterly side of School Street is its weaving mill. The company desired to construct in the latter an electric light plant, from which it might light both mills. To do this it needed to lay and maintain wires only across Main and School streets and the intervening unoccupied land, which is owned by the company. Such a plant will be obviously much less expensive than a separate and independent plant in each mill. It had already at the weaving mill a steam plant which it desired to utilize for the purpose. It was with this arrangement in view that the company made petitions to the selectmen upon which the decrees appealed from were issued.

The carpet company insisted that it had no desire to supply light except for its own mills, that it had neither the wish nor intent to lay mains under or across any other streets, or supply any other buildings, and offered to enter into any stipulation or agreement and submit to any regulation or conditions which might effectually restrict its acts within the limits indicated. In these petitions the carpet company asked permission "to erect and maintain wires for use in conveying electricity for lighting through, over and across . . . Main Street and School Street . . . for the purpose of lighting the mills and buildings owned by said petitioner."

The first decree of the selectmen, under date of May 13, 1901, provides "that permission be and hereby is granted to the Bigelow Carpet Company to lay and maintain underground conduits and man-holes, with the wires and cable to be placed therein, under the surface of Main Street, crossing said Main Street southerly of Union Street, at such points and locations only as shall be designated by the selectmen."

The second decree of the selectmen, under date of Jan. 13, 1902, after the grant substantially as above, contains the following: "The permission is issued under the authority of section 52 of chapter 25 of the Revised Laws of the Commonwealth, and is subject to the following conditions, and this order is void and of no effect unless the conditions are fully performed and complied with. First: this permission is granted to said Bigelow Carpet Company solely for the private use of said corporation, and is to be construed as granting no

authority to the said company to maintain or use, over or under the said streets, or either of them, any wire or wires for the transmission of electricity for sale or use by any other person or persons, firms or corporations, or for use in any building or buildings of the said Bigelow Carpet Company devoted to other than manufacturing purposes." Included in both decrees are certain other conditions and restrictions relative only to the way in which the construction work shall be done and maintained.

Apparently it was the intention of the company to make its application and receive its permits under section 45 of chapter 27 of the Public Statutes (now section 52 of chapter 25 of the Revised Laws), which, with chapter 221 of the Acts of 1883, empowers "the selectmen, upon such terms and conditions as they may prescribe," to authorize any person to construct a line for electric lighting for private use upon and along the public ways of the town. The first decree of the selectmen, however, is much broader than the petition and the purpose of the company as stated at the hearing. It contains no declaration that the lines are to be for the private use of the company, and no restriction against their use for conveyance of electricity for sale. The decree is in a form in which permission might be given to a new company whose purpose was to supply electric light to the community generally, and in which the attempted restriction as to the streets to be used might prove of doubtful validity.

The Clinton Gas Light Company has been engaged in the general supply of electric light in the town of Clinton since 1887. There was no claim by the carpet company that the public interest required at the present time a second company for the purpose of making and selling electric light to the general public in the town, nor has that proposition been considered by the Board in this case. Under all the circumstances, there seemed to be no sufficient reason why the carpet company should not be allowed to maintain wires as requested in its petition for its own private use for the lighting of its mills.

If the first appeal were dismissed, the carpet company might acquire the right to maintain electric lights for the purpose of the general sale of electric lighting, although it does not now

desire such authority. If the Board should sustain the second appeal, it might thereby deprive the carpet company of the privilege which it desires, and which apparently it ought to have. The first appeal was therefore sustained, the second appeal was dismissed, and the following was adopted : —

Upon the appeal of the Clinton Gas Light Company from a decision of the selectmen of Clinton, granting, under date of May 13, 1901, permission to the Bigelow Carpet Company to lay and maintain wires under certain streets in the town of Clinton for the purpose of supplying electricity for lighting, —

Ordered, That said appeal be sustained, and said decree of the selectmen be overruled and annulled.

Upon the appeal of the Clinton Gas Light Company from a decision of the selectmen, under date of Jan. 13, 1902, granting permission to the Bigelow Carpet Company to lay and maintain wires under certain streets in the town of Clinton for the purpose of supplying electricity for the private use of said carpet company, —

Ordered, That said appeal be dismissed, and said decree of the selectmen be affirmed. (March 21.)

TOWNSEND APPEAL.

This was an appeal by Union S. Adams of Townsend from a decree of the selectmen, granting to Anson D. Fessenden the right to run wires over certain streets in Townsend for the purpose of conveying electricity for lighting. The said Adams further complained that said Fessenden, without any other permit and in violation of the permission referred to, had erected a pole within and run wires over Depot Street, so called, in said Townsend, and was using and maintaining the same for the purpose of conveying electricity for lighting.

On Oct. 25, 1899, the selectmen granted to Fessenden a license to run wires from premises owned by him, known as the Woodley lot on the southerly side of Main Street, across that street to premises on the northerly side thereof, owned by him, known as the drug store lot, thence across Bow Street to his land on the easterly side of that street, thence across Maple Street to his stable on the northerly side thereof, “ said wires to be used for the purpose of telephoning and also for lighting by electricity the buildings and premises belonging to you only.”

The appellant, Adams, under authority from the selectmen, given on Jan. 1, 1898, was engaged in the manufacture and sale of electric light in Townsend at the time when the permission above described was granted to Fessenden.

The said Fessenden owns and operates a mill on the northerly side of the railroad, and is also the owner of an extensive tract of land lying between the railroad and Main Street, the highway next northerly, as well as of the various tracts named in the permit of the selectmen. He constructed a pole line leading from the mill on and over the land of the railroad company and other private lands across Main, Bow and Maple streets, as described in the permit from the selectmen. He had also extended his lines across the railroad location to buildings occupied by him on the southerly side, and across a travelled way, known as Depot Street, to the railroad station. By this means he was enabled to light his dwelling and stable, as well as the premises owned or used by him for business purposes, and the exterior of the railway station and its approaches. By extending his lines upon the Woodley lot to the corner of Main and Depot streets, he was also able to operate a light at that corner for the obvious purpose of lighting a portion of these streets.

All poles were located upon the land of Fessenden or other private land, with the possible exception of one which may or may not be within the line of Depot Street, the location of said line of street being in dispute. Several poles were set upon the land of the railroad. It was apparent that all these wires and the lighting done by their aid were within the terms of the permit from the selectmen, with the exception of the lines over Depot Street, so called, the lighting of the railway station and the street lighting referred to above.

It appeared at the hearing that the appellant did not object or seek to restrain the lighting by Fessenden of his own premises, or the maintenance of lines necessary for that purpose, but did object to the lines over Depot Street, so called, and the lighting of the railroad station; and that his appeal from the decision of the selectmen was solely upon that account, if said lines were authorized by the permit or existed by any lawful authority. Fessenden disclaimed any intention or author-

ity, under the permit in question, to cross any other streets or to light any other premises.

It was the evident intention of Fessenden in his application to seek, and of the selectmen to grant to him, authority to light his own premises only. This qualification is material and important, and was probably a controlling one in the action of the selectmen. If permits from selectmen for such a purpose are to stand, the restrictions imposed must be strictly observed. It was evident that this authority was exceeded and the original purpose was violated in the lighting of streets and the railway station with its approaches. We were equally clear in our opinion that the erection and maintenance of the wires over Depot Street, so called, was in violation of the statute, and beyond the scope of the permit granted by the selectmen. Their existence was, therefore, unlawful, and should not be continued.

There was some evidence that this portion of Depot Street had never been accepted by the town; but it has unquestionably been open to the public and used as a travelled way for all purposes of a public street for many years, and, we believe, is within the prohibition of the statute against the erecting and maintaining of wires for the conveyance of electricity over the streets, lanes and highways of a city or town without the authority of the selectmen.

The relief which upon all the evidence the appellant seemed to desire and the public interest appeared to require, were to be fully secured by the removal of the wires now over Depot Street and the light at the corner of Main and Depot streets. If this were done, it did not seem necessary to annul the permit of the selectmen to Fessenden. The Board, having reached this conclusion, gave notice to Fessenden that these wires and light should be removed. He promptly complied with this requirement. The Board accordingly voted to dismiss the appeal. (June 19.)

PETITION OF THE ADAMS GAS LIGHT COMPANY.

On the petition of the Adams Gas Light Company of Adams for authority to engage in the business of generating and furnishing electricity for light, heat and power, after due notice and hearing, it was

Ordered, That the said Adams Gas Light Company is hereby authorized to engage in the business of generating and furnishing electricity for light, heat and power in the town of Adams, and that said company within three months from the date hereof procure a plant erected and equipped for generating electricity for light, heat and power, with a capacity of not less than one hundred and ten kilowatts. (October 17.)

The petitioning company was chartered in 1860, and is authorized to supply gas in the town of Adams. The electric lighting has been supplied by the Adams Electric Light and Power Company, which was organized in 1887. The population of Adams is about 11,000.

It appeared that the gas company had voted to buy and the electric light company to sell its plant, conditional upon the granting of the authority sought by the petition, effecting, in fact, a consolidation of the two companies. It further appeared that such consolidation would be without any increase of securities, and that an ultimate decrease in their amount was probable. There was reason for believing that such a combination as was proposed under the petition would bring increased efficiency in the management of the electric lighting company, and introduce into that business economies which in a reasonable time would benefit the public.

WAYLAND APPEAL.

This was an appeal by the Natick Gas and Electric Company from a decision of the selectmen of Wayland. The original petition, addressed to the selectmen of Wayland, was as follows : —

The Weston Electric Light Company hereby apply for location of poles through Central Avenue from Weston to Wayland and along such other streets as your Board wish lighted.

Upon this petition a public hearing was given by the selectmen, who later adopted the following : —

Ordered, That permission and authority be and the same are hereby given to the Weston Electric Light Company to erect and maintain poles and wires to be placed thereon for the transmission of elec-

tricity for power, lighting and heating, together with supporting and strengthening fixtures and wires as said company may deem requisite in the streets and highways of said town as hereafter designated. [Following this were certain requirements relative to the poles and wires, and a reservation upon the poles for the wires which might be owned by the town for other purposes.] The following are the streets and highways referred to: State Road from Weston line to Sudbury line so far as this board can give authority therefor, Reeves Street from Weston line to Five Paths, Main Street from Five Paths to Sudbury line, Concord Road from Main Street to Lincoln line, Plain Street from Concord Road to Main Street, Arch Street from Concord Road to Main Street, Mill Street from Main Street to house of Walter B. Henderson, Farm Road from State Road to Sudbury line.

From this decision and order of the selectmen of Wayland the Natick Gas and Electric Company appealed. The appeal was heard in Wayland. Both companies and the town were represented by counsel.

Prior to the filing of the above petition, at a town meeting in Wayland, the selectmen were authorized to enter into a contract for a term of five years on behalf of the town with the Weston Electric Light Company to supply 20 street lights of nominal 25 candle-power and electricity for lighting the town hall, provided the cost of the street lighting should not exceed \$12.50 per lamp per year, and provided, further, that the price for 16 candle-power electric lighting should not exceed 20 cents per kilowatt hour.

The Weston Electric Light Company was organized in 1896, and is authorized by its charter to carry on the business of supplying electric light in the town of Weston and vicinity. The Natick Gas and Electric Company, organized in 1895, is supplying electric lights in the towns of Natick and Wellesley, and at the time of the petition of the Weston company and the decision of the selectmen was legally engaged in the supply of electricity in Wayland over its own lines.

Weston is the next town east of Wayland, and Natick the next town south. Wayland contains two principal villages, — Cochituate, very near its southern boundary, and Wayland Centre, in the geographical centre of the township. Cochituate is, therefore, conveniently reached by the Natick company from

its plant in Natick, and the lighting by this company in Wayland has been confined to this village. The lines of the Weston company now extend to the boundary line of Wayland, at a point about one and three-quarters miles from the town hall in Wayland Centre. The Five Paths referred to in the order of the selectmen is about half a mile southerly of the town hall on the road to Cochituate, and about two and one-half miles from that village. Between the two villages there are very few or no buildings, and no inducement for the running of electric lines except such as might exist if the town should be willing to light the highway.

The Weston company has been engaged in the supply of electric light for street and commercial purposes in Weston since some time in 1896. Its charges for street lighting have been \$12.50 per lamp per year for 25 candle-power lamps, operated on a partial moon schedule, and not more than 20 cents per kilowatt hour for commercial lighting. It offers to contract with the town, if it shall acquire the right to do so, to supply lights upon the same terms in Wayland Centre. This company has carried on its business hitherto without serious complaint from its customers as to its service, and with a very moderate profit. It has apparently ample capacity in its present plant to more than supply the present demands in the territory described in the order of the selectmen.

The Natick company has never extended its business to Wayland Centre, and it is very doubtful if such extension would be profitable, in view of the distance to be traversed, the investment necessary and the probably small volume of business. Although, after the offer of the Weston company was made, the Natick Company expressed its willingness to extend its service to Wayland Centre, it admitted its inability to do so except at a price substantially higher than that named by the Weston company. The latter company seems to have demonstrated its ability and disposition to supply this village at the prices which it names, and in a satisfactory manner. It seeks to enter a territory which the Natick company has never exploited, although it has long possessed the right to do so.

At the hearings upon formal complaints brought against the Natick company it has been shown that its service in Cochitu-

ate and elsewhere has been generally unsatisfactory, and that the interests of its customers have been neglected to an unusual degree. By its failure to properly serve the territory which it already occupies, it has lost, in a large measure, the confidence of the public, and has naturally invited strenuous opposition to its entry into Wayland Centre.

Although the company has recently entered upon extensive improvements involving a large expenditure, and has avowed a change in its methods and policy which seems to assure the people of Cochituate and other customers throughout its extensive territory a service which shall satisfy all reasonable demands, yet its course in the past and its present facilities do not justify the Board in preserving for its exploitation the unoccupied village of Wayland Centre, against the deliberately expressed judgment of the selectmen and the voters of the town.

The Board, therefore, voted to dismiss the appeal. (November 10.)

BRIDGEWATER PETITIONS.

The town of Bridgewater by its petition complained of the price and quality of the light supplied by the Bridgewater Electric Company for public lighting; and the company appealed to the Board, under section 35 of chapter 121 of the Revised Laws, to fix the price, urging that the price should be increased. Both petitions were heard in Bridgewater, both parties being represented by counsel.

The Bridgewater Electric Company was organized in 1889, and early in 1890 began to supply street lights under a contract for 34 lights of nominal 2,000 candle-power, upon a moon schedule, for \$70 a year. This arrangement was continued until 1895. At that time an attempt was made to arrange a new contract, but the representatives of the town and the company found it impossible to agree as to what might properly be required of the company. The attempt to secure a new contract was abandoned, and the town committee established certain rules about discounts to be made on the bills of the company for low voltage and amperage and for outages, which were practically acquiesced in by the company, and under which the lights have been supplied and payments accepted since 1896. Under this the company has been supplying these

lights practically on a basis of about \$65 a year for a nominal 1,200 candle-power lamp.

In 1901 a new committee was appointed by the town, to secure from the company a contract which might more clearly define the duties of both parties, and might continue for a term of years. Protracted negotiations followed, without any satisfactory results as to either the price or character of the service; and subsequently the committee, by direction of the town, brought the petition to this Board, and the petition of the company followed.

The company's capital is represented by \$15,000 of stock and the same amount of bonds. The structural value of the plant is somewhat less than the par of these securities, and the market value of the stock is less than par. No dividends have been earned or paid, although the operating expenses contain no charges for the services of the officers of the corporation. The amount of the return upon the investment must necessarily be, in a measure, affected by the natural conditions. It is, nevertheless, entitled to some return, if it be prudently invested and the business be economically conducted. The company's income at the present rates does not meet this requirement.

At the same time, it was well established that the company's service had been irregular and unsatisfactory, that its facilities were inadequate and its equipment unsuitable for the work which it assumed to do, or for the ordinary and natural demands of the town. The service was poor, the price paid by the town too low, and the general conditions were unsatisfactory to all concerned. It was apparent that these conditions could only be changed by the expenditure of a considerable sum for the improvement of the company's plant, and that there was little inducement to make this, unless more satisfactory relations could be established with the town.

From the statements made at the hearing, the Board was led to believe that there was a desire on the part of the town for some new arrangement as to the number and kind of lights; and that, if an acceptable agreement could be made, the town would probably desire to increase the number of its lights and improve the general lighting of the town. Obviously, the

number and kind of lights to be used, their location and the time for which a contract might be made, were important factors in determining a fair price. It was equally obvious that to fix a price upon the existing conditions might prove to be far from a satisfactory solution of the difficulties. Neither did it seem to be the duty of this Board to tell the town just what it should have for a system of lighting.

As the town committee in charge of the proceedings before the Board had, through its long service, acquired a familiarity with the general subject and with the sentiment in the town, and seemed to be particularly competent to undertake it, the Board requested them and the company to renew their negotiations, which have since been carried on continuously, with the supervision and assistance of this Board. As a result, a common understanding was reached between the company and this committee as to the character of the service which the town should receive, including the number of the lights and their general distribution; the company proposed for this service a price which met the approval of the committee, and offered to bind itself to the expenditure of a sum which would provide ample equipment for the purpose. These arrangements had the full approval of the Board. The conditions are as rigorous, and the price as low, as the Board can impose upon the company. A provisional agreement, including the details of these arrangements, was executed by the company and the committee, and, at the date of the Board's report upon the petitions, only awaited the action of the town to be fully operative.

For these reasons, no further or special order by the Board seemed necessary in the premises.¹ (November 14.)

CHICOPEE PETITION.

This was an application by the mayor of Chicopee, pursuant to a vote of the city council, for a reduction in the price of gas supplied by the Chicopee Gas Light Company.

The Chicopee Gas Light Company was organized in December, 1896, and purchased the property and business of the

¹ The provisional agreement referred to was later accepted by the town, and a contract made with the company according to its terms.

Chicopee Gas Company and the gas business of the Chicopee Manufacturing Company at Chicopee Falls. It immediately combined the business of the two, and made substantial expenditures to increase its facilities for supplying the city.

The Chicopee Gas Company, organized in November, 1895, was formed by the Dwight Manufacturing Company and the Ames Manufacturing Company, two important local concerns, who had for several years owned and operated a gas works, primarily for their own purposes, and incidentally, to a limited extent, for public use. These two companies continued to own the stock of the gas company and to conduct it substantially as before the incorporation up to the time of its transfer to the Chicopee Gas Light Company, in which these two concerns have now no financial interest.

Apparently, the business of the present company has not yet met the expectations of its promoters. It has a widely varying scale of prices for its gas. About 24 per cent. of its output is sold to small consumers, at the net price of \$1.75. For gas stoves through separate meters it sells at \$1.50; about 30 per cent. of its output is used at this price. A much smaller amount is sold to certain moderately large consumers at \$1.50 and \$1.40, according to their consumption; and a certain amount is sold for power purposes only at \$1.25. The Dwight and Chicopee companies, who were the former owners of the business, pay \$1 a thousand, and at this rate consume about 24 per cent. of the entire output. This price is the result of a contract between the companies, imposed by the Dwight and Chicopee corporations as a condition of the sale of the property, and is supposed to bear some fair relation to the price at which these companies had been able to supply themselves or might supply themselves from independent works. It is obvious that such concessions to these companies, by relieving them from a fair share of the fixed charges, tend to impose an unfair burden upon stockholders or consumers. A special rate of this character for so large a portion of the company's output can only be justified upon the ground that it contributes to the general public advantage. If it does not, the responsibility for its existence rests with the management, and any unfortunate results must be borne by the company rather than by the public.

The company pays no dividends, and upon the face of the accounts its profits justify none. Apparently, then, it can afford no reduction in price. These facts are not easy to understand. From the company's condition, its facilities and the volume of its business, it would seem that it ought to be more profitable than apparently it is, even though a portion of its product were sold at a somewhat lower price.

The Board, therefore, endeavored to make a careful scrutiny of the company's affairs, as revealed by its accounts and the statements of its representatives. This inquiry disclosed the fact that, while the company is in other respects able to make and distribute gas at a reasonably low cost, the expense of its management is unusually high, and burdensome alike to the company and its consumers. By the application to this part of the business of the same economies that are applied to its other operations, the company could readily afford some reduction in its price.

The proposition that a company is entitled to a fair profit involves a further proposition that its affairs are economically and judiciously managed. The management may, if it desires, choose between profits and a high operating account, but it cannot rightly choose to impose both upon the consumer. Some of the prices now charged are unusually low, — too low, it may be, for the interest of the corporation; but the highest price charged is unusually high, and the economies demanded of the company may properly be applied to a reduction in this price. The Board therefore recommended : —

That, on and after the first day of January next, the net price charged for gas by the Chicopee Gas Light Company shall not exceed \$1.50 per thousand feet.¹ (November 24.)

WELLESLEY AND WAYLAND PETITIONS.

These were petitions by consumers in Wellesley and Wayland against the Natick Gas and Electric Company, complaining of the quality of the electric lights supplied in both towns.

The stations of this company are in Natick. It supplies street and commercial lights in the village of Cohituate, which

¹ This recommendation was accepted by the company and went into effect Jan. 1, 1903.

is the southern portion of the town of Wayland, adjacent to Natick. It also does commercial lighting in the town of Wellesley, and supplies current for distribution upon the street-lighting system owned by the town. In addition to delivering electric lights over a large area in the three towns of Natick, Wellesley and Wayland, the company has undertaken to furnish power for an electric railway in the same territory. The complaints were principally about the commercial lighting.

Hearings were given by the Board in both towns. The facts presented and the subsequent investigation by the Board fully sustained the complaints of the petitioners,—that the service of the company was unreliable, the lights often feeble, and the supply at times practically suspended. The company's facilities are evidently inadequate for the work it has been endeavoring to do. Its apparatus is neither of a modern type nor of sufficient capacity. Since the hearings these facts have been fully recognized by the managers of the company, who have assured the Board of their ability and determination to satisfactorily improve these conditions. New securities have been approved by this Board to meet the expenditures needed. The necessary financial arrangements have been made for placing the stock and bonds, and contracts have been made for new apparatus of the most modern type. When these plans are completed, the company will be fully equipped to render the service to which its customers are fully entitled.

In view of these facts, no final decision has been made upon these petitions, but they have been continued for such orders as may later seem advisable.

APPROVAL OF NEW STOCK AND BONDS.

Twenty-nine applications for approval of issues of new stock or bonds have been decided during the year. The amount of securities asked for was \$5,119,700; the amount approved, \$4,144,200. In 15 cases the full amount asked for was approved, and no petition was dismissed.

The following table shows the value at par of securities approved in the case of each of the companies, with the date of such approval:—

COMPANY.	Stock.	Bonds.	Date.
Malden Electric,	\$60,000	—	Jan. 17
Dorchester Gas,	40,000	—	March 21
Somerville Electric Light,	75,000	—	April 8
Lowell Gas Light,	150,000	—	April 11
Northampton Electric Lighting,	58,700	—	April 11
Pittsfield Coal Gas,	62,500	\$50,000	April 21
Arlington Gas Light,	—	4,000	April 25
Cambridge Gas Light,	100,000	—	May 2
Greenfield Electric Light and Power,	70,000	—	May 14
Salem Electric Lighting,	100,000	—	May 15
Fitchburg Gas and Electric,	125,000	—	June 2
Leominster Gas Light,	—	50,000	June 2
Marion Gas,	15,000	—	June 4
Edison (Boston),	1,650,000	—	June 13
Natick Gas and Electric,	85,000	142,000	June 19
Lowell Electric Light,	200,000	—	June 19
Fall River Gas Works,	185,000	—	June 19
United Electric Light (Springfield),	92,500	—	Sept. 4
Springfield Gas Light,	50,000	—	Oct. 3
Attleborough Steam and Electric,	35,000	—	Oct. 9
Malden Electric,	70,000	—	Oct. 17
Cohasset Electric,	—	20,000	Nov. 7
Hudson Gas,	25,000	—	Nov. 11
New Bedford Gas and Edison Light,	195,000	—	Nov. 25
United Electric Light (Springfield),	107,500	—	Dec. 3
Cambridge Electric,	100,000	—	Dec. 26
Montague Electric Light and Power,	2,000	—	Dec. 31
Chelsea Gas Light,	—	175,000	Jan. 2
Amherst Gas,	20,000	30,000	Jan. 7

PETITION OF THE MALDEN ELECTRIC COMPANY.

This was an application by the Malden Electric Company for the approval of an issue of such an amount of new capital stock, not exceeding 850 shares, of the par value of \$85,000, as might produce said sum for the use of the corporation. It appeared at the hearing that the cost of additions to plant since April 1, 1901, completed or in progress, would somewhat exceed the sum of \$80,000. The following was therefore adopted:—

On the petition of the Malden Electric Company, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of additional capital stock of the par value of not exceeding \$85,000 after public notice and hearing, it appearing that the amount of stock hereinafter approved is reasonably requisite for the purpose for which such issue of stock is authorized,—

Ordered, That the Board hereby approves of the issue by the Malden Electric Company, in conformity with all the requirements of law relating thereto, of 600 shares of new capital stock of the par value of \$100 dollars each; the proceeds of said stock to be applied to the

payment of obligations now or hereafter incurred for additions to plant made since the first day of April A.D. 1901, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30, chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$135 a share ; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “ Boston Daily Advertiser,” the “ Boston Daily Globe ” and the “ Boston Daily Journal,” newspapers published in the city of Boston. (January 17.)

PETITION OF THE DORCHESTER GAS LIGHT COMPANY (RE-HEARING).

The hearing upon the petition of the Dorchester Gas Light Company for the approval of an issue of new capital stock of the par value of \$480,400 was reopened at the request of the petitioner. On Nov. 22, 1901, the Board approved of the issue, at \$125 per share, of 1,204 shares, of the par value of \$120,400. At the rehearing evidence was submitted as to the value of the land of the company constituting a portion of the property likely to be abandoned, to which reference was made in the earlier decision. At the previous hearing no evidence was presented as to the value of this property, and the Board in its findings relied upon the testimony submitted in 1896 at a hearing upon a former petition of the company, to which reference was made in the reasons for the decision upon this petition.

Upon careful consideration of the earlier and later testimony, it seemed desirable that the Board should modify its former opinion as to the value of the land, and revise its finding accordingly. Following the principles announced in the preceding decisions, a reduction in value of the property likely to be abandoned will reduce the amount applicable therefrom to

the cancellation of the indebtedness, and increase the amount of stock which may properly be approved. The following was therefore adopted:—

On the petition of the Dorchester Gas Light Company, pursuant to the provisions of chapter 450 of the Acts of 1894 for the approval of an issue of additional capital stock of the par value of \$480,400 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that an issue of capital stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue is authorized, —

Ordered, That the Board hereby approves of the issue by the Dorchester Gas Light Company, in addition to the amounts heretofore approved, of 400 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the proceeds of said stock to be applied to the payment of an equal amount of the floating debt now represented by promissory notes of the company and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$125 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Evening Transcript” and the “Boston Daily Globe,” newspapers published in the city of Boston. (March 21.)

PETITION OF THE SOMERVILLE ELECTRIC LIGHT COMPANY.

This was an application by the Somerville Electric Light Company for approval of an issue of \$100,000 of new capital stock for the purpose of paying in part the floating debt of the company. Since the approval by this Board of an issue of bonds in 1898, the company had expended about \$140,000 in additions to plant, and had on this account a floating debt of about \$124,000, toward the payment of which it desired to apply the proceeds of the stock named in its petition. In the

decision in 1898, reference was made to the unequal relation between the company's assets and liabilities. Although this relation has since been greatly improved, the difference which still exists prevents, for the reasons stated in the earlier case, the approval of the entire amount named in the petition. The following was therefore adopted: —

On the petition of the Somerville Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$100,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that an issue of capital stock to the amount hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Somerville Electric Light Company of 750 shares of new capital stock of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the proceeds of said stock to be applied in payment of an equal amount of the floating debt of the company now outstanding.

And, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that the time and place of such sale shall be advertised in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Daily Globe," newspapers published in the city of Boston. (April 8.)

PETITION OF THE LOWELL GAS LIGHT COMPANY.

The Lowell Gas Light Company applied for the approval of an issue of new capital stock of the par value of \$150,000, for the purpose of paying for additions to its plant.

It appeared at the hearing that it was the purpose of the corporation to expend about \$280,000 for new construction at the works, and that contracts for this amount had already been

executed. It further appeared that the proceeds of the new stock previously approved had been applied as required by the order of the Board. The following was therefore adopted: —

On the petition of the Lowell Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock of the par value of \$150,000, to pay for additions to its plant, after public notice and hearing, it being deemed by the Board that the issue of capital stock to the said amount is reasonably necessary for the purpose for which said issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Lowell Gas Light Company, in conformity with all the requirements of law relating thereto, of 1,500 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the cost of new construction at the works, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$175 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” a newspaper published in the city of Boston, and in the “Lowell Daily Courier” and the “Lowell Daily Mail,” newspapers published in the city of Lowell. (April 11.)

PETITION OF THE NORTHAMPTON ELECTRIC LIGHTING COMPANY.

This was an application by the Northampton Electric Lighting Company for the approval of an issue of new capital stock of the par value of \$58,700, for the purpose of paying the bonds and floating debt of the company.

The indebtedness of the company included bonds to the amount of \$58,500 and a promissory note for \$2,000. From the facts submitted at the hearing and a study of the company's

property, it appeared that this indebtedness existed on account of additions to its plant, and that when the amount hereinafter named should be issued the entire stock would be fairly represented by the property of the corporation. The following was therefore adopted : —

On the petition of the Northampton Electric Lighting Company, pursuant to section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock of the par value of \$58,700, for the object named in said petition, after public notice and hearing, it appearing that the said amount of stock is reasonably necessary for the purpose for which such issue of stock is authorized, —

Ordered, That the Board hereby approves of the issue by the Northampton Electric Lighting Company, in conformity with all the requirements of law relating thereto, of 587 shares of new capital stock, of the par value of \$100 each, the proceeds thereof to the amount of \$58,500 to be applied to the payment of the entire amount of bonds now outstanding, and the remaining proceeds to the payment of an equal amount of the other indebtedness of the company represented by its promissory notes, and to no other purpose.

And for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” a newspaper published in the city of Boston, in the “Springfield Daily Republican,” a newspaper published in the city of Springfield, and in the “Hampshire Gazette,” a newspaper published in the city of Northampton. (April 11.)

PETITION OF THE PITTSFIELD COAL GAS COMPANY.

The Pittsfield Coal Gas Company applied for approval of a new issue of stock of the par value of \$62,500, and of bonds to the amount of \$50,000.

The company had previously outstanding stock of the par

value of \$62,500, and no bonds. It had recently constructed a new gas works upon a new location, and had made extensive additions to its distributing system. It had outstanding on this account a debt of about \$100,000. Other additions to its plant planned and in part contracted for were estimated to cost about \$27,000. When these improvements have been completed, and the entire amount of stock and bonds named in the orders following shall have been issued, the entire amount of securities outstanding will be fairly represented by the company's property. The following was therefore adopted:—

On the petition of the Pittsfield Coal Gas Company, pursuant to section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$62,500, and of bonds to the amount of \$50,000, for the purpose of paying the indebtedness already incurred on account of additions to its plant and the cost of further extensions, after public notice and hearing, it being deemed by the Board that the said amount of stock and bonds is reasonably necessary for the purpose for which the issue thereof is authorized, —

Ordered, That the Board hereby approves of the issue by the Pittsfield Coal Gas Company, in conformity with all the requirements of law relating thereto, of 625 shares of new capital stock, of the par value of \$100 each, and the issue at not less than par and accrued interest of first mortgage bonds to an amount not exceeding \$50,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the said bonds or the proceeds thereof to be applied to the payment and cancellation of an equal amount of the present floating debt of the company, and the proceeds of said stock to the payment of the remainder of the company's present indebtedness and to the cost of further additions to its plant.

And for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$110 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some

suitable place in the city of Pittsfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, in the "Springfield Daily Republican," a newspaper published in the city of Springfield, and in the "Pittsfield Daily Eagle," a newspaper published in the city of Pittsfield. (April 21.)

PETITION OF THE ARLINGTON GAS LIGHT COMPANY.

This was an application by the Arlington Gas Light Company for the approval of an issue of bonds of the par value of \$4,000, the proceeds to be applied to the payment of its floating debt and for additions to its plant.

In April, 1900, the Board approved the issue of \$26,000 of bonds, which have since been issued and the proceeds applied as required by the order of the Board. It appeared that somewhat more than \$4,000 of the company's present debt was incurred on account of additions to its plant beyond those contemplated at the time when the bonds already outstanding were approved, and that further extensions already planned will cost upwards of \$4,000 more. The following was therefore adopted:—

On the petition of the Arlington Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds to the amount of \$4,000, for the object named in said petition, after public notice and hearing, it being deemed by the Board that the issue of bonds to said amount is reasonably necessary for the purpose for which said issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Arlington Gas Light Company at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of first mortgage bonds to an amount not exceeding \$4,000, payable in not exceeding ten years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; said bonds or the proceeds thereof to be applied to the payment and cancellation of an equal amount of the company's promissory notes now outstanding, and to no other purpose. (April 25.)

PETITION OF THE CAMBRIDGE GAS LIGHT COMPANY.

This was an application by the Cambridge Gas Light Company for the approval of an issue of new capital stock of the par value of \$100,000, for the purpose of paying its indebtedness and the cost of further extensions to its plant. The present capital of the company is \$700,000, and it has a floating debt, represented by promissory notes, of \$90,000.

It appeared that the probable cost of the new work already planned would be about \$112,000, and that this amount, added to its indebtedness previously existing on account of additions recently completed, would somewhat exceed the proceeds of the stock named in the petition. The following was therefore adopted:—

On the petition of the Cambridge Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$100,000, for the objects named in said petition, after public notice and hearing, it appearing that the said amount is reasonably necessary for the purposes for which such issue of stock is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Cambridge Gas Light Company, in conformity with all the requirements of law relating thereto, of 1,000 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the payment of the indebtedness now outstanding on account of additions to plant and the cost of other additions which may be made subsequent to the date hereof, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further—

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$175 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Daily Globe” and the “Boston Evening Transcript,” newspapers published in the city of Boston. (May 2.)

PETITION OF THE GREENFIELD ELECTRIC LIGHT AND POWER
COMPANY.

This was an application by the Greenfield Electric Light and Power Company for the approval of an issue of new capital stock of the par value of \$70,000, for the purpose of paying for the construction of a water power plant and other additions appurtenant thereto.

It appeared at the hearing that it was the purpose of the company to purchase land and construct a dam in the Deerfield River about five miles from its present station; to erect buildings and install water power and electrical apparatus therein; to connect the same by pole line with the present station; and that the proceeds of all the stock named in the petition would be required on account of this construction. The following was therefore adopted:—

On the petition of the Greenfield Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$70,000, for the objects named in said petition, after public notice and hearing, it appearing that said amount of stock is reasonably necessary for the purposes for which the same is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Greenfield Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 700 shares of additional capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the cost of constructing a new water power plant on the Deerfield River, with the buildings, electrical apparatus, pole lines and other appliances appurtenant thereto, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further—

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—

Ordered, That all such shares shall be offered for sale in the town

of Greenfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and "Springfield Union," newspapers published in the city of Springfield. (May 14.)

PETITION OF THE SALEM ELECTRIC LIGHTING COMPANY.

This was an application by the Salem Electric Lighting Company for the approval of an issue of new capital stock of the par value of \$100,000, for the purpose of paying a portion of its present floating debt and enlarging its plant.

The capital stock of the company was \$175,000. It had outstanding long-time coupon notes amounting to \$50,000, and a floating indebtedness, represented by other notes, of about \$25,000. It appeared at the hearing that it was the purpose of the company to expend about \$100,000 in additions to its plant. The following was therefore adopted:—

On the petition of the Salem Electric Lighting Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$100,000, for the objects named in said petition, after public notice and hearing, it appearing that the said amount is reasonably necessary for the purpose for which such issue of stock is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Salem Electric Lighting Company, in conformity with all the requirements of law relating thereto, of 1,000 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 200 shares to the payment of an equal amount of the promissory notes of the company now outstanding; and the proceeds of 800 shares to the payment of the cost of additions to the company's plant.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further—

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$125 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—

Ordered, That all such shares shall be offered for sale at some suit-

able place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Salem Gazette" and the "Salem Evening News," newspapers published in the city of Salem. (May 15.)

PETITION OF THE FITCHBURG GAS AND ELECTRIC LIGHT
COMPANY.

The Fitchburg Gas and Electric Light Company applied for the approval of an issue of new capital stock of the par value of \$150,000, for the purpose of enlarging its electric lighting plant.

It appeared at the hearing that it was the purpose of the company to expend in additions and improvements for its electric lighting plant about \$160,000, and that, while a portion of this might fairly be considered to be for extraordinary repairs or alterations, the cost of which might fairly be provided out of income, nearly the entire amount was for additional equipment. The following was therefore adopted: —

On the petition of the Fitchburg Gas and Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$150,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue of stock is authorized, —

Ordered, That the Board hereby approves of the issue by the Fitchburg Gas and Electric Light Company, in conformity with all the requirements of law relating thereto, of 2,500 shares of new capital stock, of the par value of \$50 each; the proceeds of said stock to be applied to the cost of enlarging the electric light generating and distributing plant of said company, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$60 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Fitchburg Daily Sentinel," a newspaper published in the city of Fitchburg. (June 2.)

PETITION OF THE LEOMINSTER GAS LIGHT COMPANY.

This was an application by the Leominster Gas Light Company for the approval of an issue of bonds of the par value of \$60,000, for the purpose of enlarging its plant.

It appeared at the hearing that it was the purpose of the company to enlarge its works by the erection of new manufacturing plant and a new holder, and to make extensive additions to its distributing system, at a probable cost of about \$65,000. The greater portion of this work was already completed.

The outstanding capital stock is \$50,000. Section 10 of chapter 121 of the Revised Laws prohibits the issuing of bonds in excess of the stock, and the amount which the Board might approve was limited by this provision. The following was therefore adopted: —

On the petition of the Leominster Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds of the par value of \$60,000 for the objects named in said petition, after public notice and hearing, it appearing that the amount of bonds hereinafter approved is reasonably necessary for the purpose for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Leominster Gas Light Company, in conformity with all the requirements of law relating thereto, at not less than par and accrued interest, of first mortgage bonds to an amount not exceeding \$50,000 payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said bonds to be applied to the payment of the cost of enlarging the company's works and extending its distributing system, and to no other purpose. (June 2.)

PETITION OF THE MARION GAS COMPANY.

The Marion Gas Company applied for the approval of an issue of new capital stock of the par value of \$15,000, for the purpose of installing an acetylene gas plant in the town of Marion.

This company was chartered April 17, 1902. At the date of the decision it did not own or operate a plant. It appeared that a plant suitable for the purposes of the corporation was nearly completed, and that the total cost of the same would equal the amount of stock named in the petition. The following was therefore adopted: —

On the petition of the Marion Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock of the par value of \$15,000, for the objects named in said petition, after public notice and hearing, it appearing that the said amount of stock is reasonably necessary for the purpose for which such issue of stock is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Marion Gas Company, in conformity with all the requirements of law relating thereto, of 150 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the cost of purchasing or constructing a suitable plant for the manufacture and distribution of acetylene gas, and to no other purpose. (June 4.)

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

This was an application by the Edison Electric Illuminating Company of Boston for the approval of an issue of new capital stock, of the par value of \$1,650,000, for the purpose of paying its indebtedness and the cost of further additions to plant.

It appeared at the hearing that the floating debt incurred on account of new construction was about \$1,000,000, and that it was the intention of the company to make contracts for further additions, the cost of which, added to such indebtedness, would exceed the proceeds of the stock named in the petition. The following was therefore adopted: —

On the petition of the Edison Electric Illuminating Company of Boston, pursuant to section 24 of chapter 109 of the Revised Laws,

for the approval of an issue of additional capital stock of the par value of \$1,650,000, for the purpose of paying its floating debt and for additions to its plant, after public notice and hearing, it appearing that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Boston, in conformity with all the requirements of law relating thereto, of 16,500 shares of additional capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the payment of obligations now existing or which may hereafter be incurred on account of additions to the company's plant, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$200 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and "Boston Evening Transcript," newspapers published in the city of Boston. (June 13.)

PETITION OF THE LOWELL ELECTRIC LIGHT CORPORATION.

This was an application by the Lowell Electric Light Corporation for the approval of an issue of new stock of the par value of \$250,000.

It appeared at the hearing and upon subsequent investigation that the company had expended upon additions to its plant, in excess of the \$100,000 received from stock heretofore approved, about \$45,000, which was represented in its floating debt on the thirtieth day of April last. The company desired, for further additions to plant, to expend the sum of \$115,000, chiefly for underground work and the installation of a new unit at the station. The following was therefore adopted: —

On the petition of the Lowell Electric Light Corporation, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws,

for the approval of an issue of additional capital stock of the par value of \$250,000, after public notice and hearing, it being deemed by the Board that the amount hereinafter named is reasonably necessary for the purpose for which said stock is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Lowell Electric Light Corporation, in conformity with all the requirements of law relating thereto, of 2,000 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 450 shares to the payment and cancellation of an equal amount of the company's floating debt; and the proceeds of 1,550 shares to the payment of obligations incurred for additions to plant made subsequent to the thirtieth day of April, 1902.

And, for the purpose of determining the price or rate at which the said stock shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is —

Further ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Lowell Daily Courier" and "Lowell Morning News," newspapers published in the city of Lowell. (June 19.)

PETITION OF THE FALL RIVER GAS WORKS COMPANY.

This was an application by the Fall River Gas Works Company for the approval of an issue of new capital stock, of the par value of \$278,000.

It appeared at the hearing and upon subsequent investigation that the indebtedness of the company incurred on account of additions to plant exceeded the sum of \$100,000, and that it was the purpose of the company to expend upon further extensions and the improvement of its works about \$170,000. While nearly all of this proposed expenditure appeared to be for actual additions, a minor portion was so far in the nature of extraordinary repairs or renewals that its cost is a proper charge upon income rather than capital. The following was therefore adopted: —

On the petition of the Fall River Gas Works Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$278,000, for the purpose of paying its floating debt and for additions to its plant, after public notice and hearing, it appearing that such amount of stock as is hereinafter approved is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Fall River Gas Works Company, in conformity with all the requirements of law relating thereto, of 1,850 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes, and to no other, to wit: the proceeds to the amount of \$100,000 to be applied to the payment of an equal amount of the obligations of the company incurred prior to the first day of March, 1902; and the remaining proceeds to the payment of the cost of additions to the company's plant made subsequent to the said first day of March.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$135 a share, and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Fall River Evening News," the "Fall River Daily Globe" and the "Philadelphia Daily Press," newspapers published in the cities of Boston, Fall River and Philadelphia, respectively. (June 19.)

PETITION OF THE NATICK GAS AND ELECTRIC COMPANY.

The Natick Gas and Electric Company applied for the approval of an issue of new stock, of the par value of \$100,000, and of bonds to the amount of \$162,000, for the refunding of its present bonds, payment of its floating debt and the improvement of its plant.

This company is engaged in the manufacture and sale of electricity only, in the towns of Natick, Wellesley and Wayland. It has a water power generating station in South Natick

and a steam power generating station in the central portion of the town. Transmission lines connect these stations with each other and with the station of the Framingham Electric Company in the town of Framingham.

Owing in part to extensive changes in the immediate vicinity of the steam power plant, incidental to the elimination of the railway grade crossings in Natick, this station can be operated only at an extravagant cost. Due to this fact and the inadequacy of the company's equipment, its service has been unsatisfactory, and formal complaints concerning this are now pending before this Board from customers in Wellesley and Wayland.

The major part of the securities named in the petition is to enable the company to make the expenditure necessary to satisfactorily meet and improve these conditions. To do this seems to require the abandonment of the present steam station, the construction of a new combined steam and water power plant upon the company's property at South Natick, and its equipment with apparatus of the most modern type. Incidental to this work, the company desired to refund its present bonds, which are at 6 per cent., with the same amount of new bonds at 5 per cent., and to convert its interest-bearing floating debt into stock. In view of the probable abandonment and sale of the property at its present steam power station, a portion of the debt ought to be satisfied from this source rather than from the proceeds of new capital stock. The following was therefore adopted:—

On the petition of the Natick Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new stock, of the par value of \$100,000, and of bonds to the amount of \$162,000, for the objects named in said petition, after public notice and hearing, it appearing that the amount of stock and bonds hereinafter named is reasonably necessary for the purpose for which such issue of stock and bonds is authorized as hereinafter specified, it is—

Ordered, That the Board hereby approves of the issue by the Natick Gas and Electric Company, in conformity with all the requirements of law relating thereto of 850 shares of new capital stock, of the par value of \$100 each; and of first mortgage bonds at not less than par and accrued interest, to an amount not exceeding \$142,000,

payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said stock and bonds to be applied to the following purposes, and to no other, to wit: the proceeds of 500 shares to the payment and cancellation of an equal amount of the company's present floating debt; and the proceeds of 350 shares of stock and of bonds to the amount of \$80,000 toward the cost of constructing and equipping a new generating station in South Natick; the proceeds of bonds to the amount of \$62,000 to the refunding and cancelling, bond for bond, of an equal amount of the bonds of the company now outstanding.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Daily Globe," newspapers published in the city of Boston. (June 19.)

PETITION OF THE UNITED ELECTRIC LIGHT COMPANY OF SPRINGFIELD.

On Feb. 14, 1900, in response to a petition therefor by the United Electric Light Company of Springfield, this Board approved an issue at \$125 per share of 2,000 shares of new capital stock, and, in accordance with the plans of the company at that time, required that the proceeds of 1,000 shares should be applied to the cost of installing and equipping an electric storage battery and constructing a suitable building therefor.

In March, 1902, the treasurer of the corporation in its behalf and pursuant to a vote of the board of directors applied for such a modification of the order of Feb. 14, 1900, as would permit the application of the proceeds of said 1,000 shares toward the payment of the cost of other extensions of the company's plant, and especially its underground lines. After a hearing upon this petition it appeared that the company had abandoned its intention to install a storage battery, and that its expenditures

for additions to plant, including its underground lines, completed and in prospect, would exceed by \$125,000 the amount previously approved. The directors were accordingly advised that, if the corporation would rescind so much of its previous action as authorized the issuance of 1,000 shares for the installation of the battery, the Board would annul its approval of the issue of that stock; and that, if the corporation should subsequently vote to issue stock for the purpose expressed in the petition of the directors, the Board would approve sufficient stock to produce the sum of \$125,000 for that purpose. The corporation having rescinded its action, in accordance with the suggestion of the Board, the following was adopted: —

Whereas, This Board did by its order on Feb. 14, 1900, approve of the issue by the United Electric Light Company of Springfield of 2,000 shares of new capital stock, of the par value of \$100 each, and did require that the proceeds of 1,000 shares thereof should be applied to the cost of installing and equipping an electric storage battery and constructing a suitable building therefor;

And whereas, It has been made to appear by the representations of said company that it no longer desires to install said battery or construct a building therefor;

And whereas, Said company has rescinded and annulled so much of its action heretofore taken as authorized the issuance of said 1,000 shares for said purposes, —

Now, therefore, It is *ordered*, that so much of the order of this Board on said February 14 as did approve the issue of the said 1,000 shares for the said purposes be and is hereby rescinded and annulled. (August 15.)

The corporation having subsequently voted to issue its stock for the purpose above stated, the Board adopted the following: —

On the petition of the United Electric Light Company of Springfield, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$92,500, for the objects named in said petition, it appearing that said amount is reasonably necessary for the purposes for which such issue of stock is authorized, —

Ordered, That the Board hereby approves of the issue by the United Electric Light Company of Springfield, in conformity with all the requirements of law relating thereto, of 925 shares of new capital

stock, of the par value of \$100 each ; the proceeds thereof to be applied in payment of the cost of additions to its underground lines and other portions of its plant, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$135 a share ; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale in some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the “ Boston Daily Advertiser ” and the “ Boston Daily Globe,” newspapers published in the city of Boston, and in the “ Springfield Daily Republican ” and the “ Springfield Daily Union,” newspapers published in the city of Springfield. (September 4.)

PETITION OF THE SPRINGFIELD GAS LIGHT COMPANY.

This was an application by the Springfield Gas Light Company for the approval of an issue of new capital stock of the par value of \$250,000.

Upon a consideration by the Board of the facts submitted at the hearing, it appeared that the probable cost of the additions to plant as proposed by the company, beyond those already completed and paid for, would be approximately \$210,000. The company had in its treasury about \$100,000, which might properly be applied to the extensions contemplated. The remaining cost above the proceeds of the stock hereinafter approved may properly be provided out of income, as a reasonable provision against depreciation of plant. The following was therefore adopted : —

On the petition of the Springfield Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for approval of an issue of additional capital stock of the par value of \$250,000, for the objects named in said petition, after public notice and hearing, it appearing that the amount of stock hereinafter approved is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Springfield Gas Light Company, in conformity with all the requirements of law relating thereto, of 500 shares of additional capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the payment of the cost of additions to its manufacturing and distributing plant made since the thirtieth day of June, 1902, or which may be made subsequent to the date hereof, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof be fixed at \$200 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and "Springfield Daily Union," newspapers published in the city of Springfield. (October 3.)

PETITION OF THE ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

This was an application by the Attleborough Steam and Electric Company for the approval of an issue of new capital stock, of the par value of \$40,000. It appeared at the hearing that the company had outstanding a floating debt of \$30,000, incurred on account of additions to plant, and that it intended to expend in the near future about \$5,000 more for a like purpose. The following was therefore adopted: —

On the petition of the Attleborough Steam and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$40,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that an issue of capital stock to the amount hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Attleborough Steam and Electric Company of 350 shares of new

capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the proceeds of said stock to be applied to the following purposes, and to no other, to wit: the proceeds of 300 shares to the payment and cancellation of an equal amount of promissory notes now outstanding; and the proceeds of 50 shares to the payment of the cost of additions to plant made subsequent to the thirtieth day of June, 1902.

And for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser” and the “Boston Daily Globe,” newspapers published in the city of Boston, and in the “Attleborough Sun,” a newspaper published in the town of Attleborough. (October 9.)

PETITION OF THE MALDEN ELECTRIC COMPANY.

The Malden Electric Company applied for the approval of an issue of new capital stock sufficient to provide the sum of \$140,000 for the purpose of paying floating indebtedness incurred for new construction, extensions and improvements, and the cost of other work of like character in progress or soon to be undertaken.

The company had a floating debt on account of expenditures already made of about \$36,000, and contemplated a further outlay for the purposes named sufficient to make the total expenditure somewhat in excess of the amount named in its petition. The Board, however, upon a careful consideration of the facts presented, found so large a portion of the work proposed to be in the nature of reconstruction and renewals or replacements that the Board was able to approve of only the amount of stock named in the order. The following was therefore adopted: —

On the petition of the Malden Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the

approval of a new issue of stock sufficient to produce the sum of \$140,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purposes for which said issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Malden Electric Company, in conformity with all the requirements of law relating thereto, of 700 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes, and to no others, to wit: the proceeds of 248 shares to the payment of an equal amount of the promissory notes of the company now outstanding; and the proceeds of 452 shares to the payment of the cost of additions and improvements to the company's plant made subsequent to the first day of September, 1902.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$145 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Journal," newspapers published in the city of Boston. (October 17.)

PETITION OF THE COHASSET ELECTRIC COMPANY.

This was an application by the Cohasset Electric Company for the approval of an issue of bonds to an amount not exceeding \$20,000, for the purpose of refunding outstanding bonds of the same amount which matured on Aug. 1, 1902. The proceeds of the bonds already issued appear to have been expended for improvements and additions to plant. The following was therefore adopted: —

On the petition of the Cohasset Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds to an amount not exceeding \$20,000, for the purpose of refunding bonds now outstanding, after public notice and hearing, it appearing that the said amount is reasonably

necessary for the purpose for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Cohasset Electric Company, in conformity with all the requirements of law relating thereto, at not less than par and accrued interest, of first mortgage bonds, to an amount not exceeding \$20,000, payable in not exceeding ten years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said bonds to be applied to the payment and cancellation of an equal amount, bond for bond, of the company's bonds now outstanding, and to no other purpose.

And it appearing that the fair structural value of the plant of said company is less than its outstanding stock and debt, —

Ordered, further, That said Cohasset Electric Company shall not declare nor pay any dividend upon its capital stock now outstanding in excess of 3 per cent. in any calendar year until not less than \$5,000 shall have been paid out of income for additions to the company's plant, or until otherwise ordered by this Board. (November 7.)

PETITION OF THE HUDSON GAS LIGHT COMPANY.

The Hudson Gas Light Company applied for the approval of an issue of new capital stock of the par value of \$25,000.

This company was chartered on July 1, 1902, for the purpose of "making, selling and distributing gas for light, and for heating, cooking, chemical and mechanical purposes." The company neither owns nor operates a gas works. It appeared at the hearing that its intention was to purchase gas from the company now in operation in the adjoining town of Marlborough, and to construct only a distributing system in the town of Hudson. It has received the consent of the selectmen to open the streets for this purpose. It further appeared at the hearing, from the definite description given of the work proposed, that its cost would probably somewhat exceed the amount of stock named in the petition. The following was therefore adopted: —

On the petition of the Hudson Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock of the par value of \$25,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the issue of new stock to said amount is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Hudson Gas Light Company, in conformity with all the requirements of law relating thereto, of 250 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the payment of the cost of installing a system of pipes and other necessary appliances for the distribution of illuminating gas in the town of Hudson, and to no other purpose. (November 11.)

PETITION OF THE NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

This was an application by the New Bedford Gas and Edison Light Company for the approval of an issue of new capital stock of the par value of \$250,000, for the purpose of replacing its gas manufacturing plant with a new plant of a more modern type and greater capacity.

A portion of the expenditure necessary for this had already been made, but neither the work nor the plans were sufficiently advanced to enable the entire cost to be reliably ascertained. The amount hereinafter approved will be ample to provide for the cost of the work already done and that under contract at the date of the decision with whatever may be necessarily incidental thereto. The Board was unable to approve of stock for the other work suggested at the hearing until the necessity for it and its probable cost should be more definitely determined.

A portion of the stock named in the petition was intended to provide for the payment of a considerable tract of improved real estate recently purchased by the company in the vicinity of its works. The present necessities of the company require but a small portion of this property, and part of it may never be utilized for the business. Only so much of it as will obviously be required for the company's use within a reasonable time should be represented in its capital. The Board, therefore, adopted the following: —

On the petition of the New Bedford Gas and Edison Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$250,000, for the objects named in said petition after public notice and hearing, it being deemed by the Board that the issue of capital stock to the amount hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the New Bedford Gas and Edison Light Company of 2,000 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the proceeds of said stock to be applied to the payment of the cost of improvements and additions to its manufacturing plant at its present station, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$110 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of New Bedford, and that notice of such sale shall be published in the “Boston Daily Advertiser,” the “New Bedford Evening Standard” and the “New Bedford Morning Mercury,” newspapers published in the cities of Boston and New Bedford respectively. (November 21.)

Whereas, This Board did, by its order on the twenty-first day of November, current, approve of the issue by the New Bedford Gas and Edison Light Company of 2,000 shares of new capital stock;

And whereas, Said company has requested that the number of shares so approved be reduced from 2,000 to 1,950, for the purpose of facilitating the apportionment and distribution of the same among its present stockholders;

Now, therefore, pursuant to said request, it is —

Ordered, That the adoption of said order of approval be and is hereby reconsidered, and the same amended by striking out the words “2,000” before the word “shares,” and inserting in place thereof the words “1,950,” so that the same shall read: “*Ordered*, That the Board hereby approves of the issue by the New Bedford Gas and Edison Light Company of 1,950 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto,” and that said order as thus amended be now adopted. (November 25.)

PETITION OF THE UNITED ELECTRIC LIGHT COMPANY OF
"SPRINGFIELD.

This was an application by the United Electric Light Company of Springfield for the approval of an issue of new capital stock sufficient to produce the sum of \$145,000 for the purpose of paying its floating debt and the cost of additions to its underground lines.

Since Jan 1, 1900, the company had expended upon improvements and additions to its plant upwards of \$395,000; \$125,000 on account of this was provided by the issue of new stock in the year 1901; \$125,000 more may be provided out of stock approved in September, 1902, but not issued at the date of this decision. The floating debt of the company represented by its promissory notes was \$285,000 or \$160,000 above the probable proceeds of stock previously approved and unissued. So much of this as clearly represented new plant construction, as distinct from reconstruction, may properly be represented by additional stock. It appeared at the hearing that the probable cost of the proposed additions to the underground distribution system would be about \$70,000. The following was therefore adopted:—

On the petition of the United Electric Light Company of Springfield, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock sufficient to produce the sum of \$145,000, for the objects named in said petition, after public notice and hearing, it appearing that the amount of stock hereinafter named is reasonably necessary for the purposes for which said issue is authorized it is —

Ordered, That the Board hereby approves of the issue by the United Electric Light Company of Springfield, in conformity with all the requirements of law relating thereto, of 1,075 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes, and to no other, to wit: the proceeds of 600 shares to the payment of an equal amount of the floating debt of the company, represented by its promissory notes now outstanding; and the proceeds of 475 shares to the cost of additions to its underground distributing system, to be constructed subsequent to the first day of December, 1902.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said

corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$135 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and "Boston Daily Globe," newspapers published in the city of Boston, and in the "Springfield Daily Union" and "Springfield Daily Republican," newspapers published in the city of Springfield. (December 3.)

PETITION OF THE CAMBRIDGE ELECTRIC LIGHT COMPANY.

The Cambridge Electric Light Company applied for the approval of an issue of new capital stock of the par value of \$100,000, for the purpose of providing money to pay the indebtedness of the company incurred in the extension and enlargement of its plant.

It appeared at the hearing that the entire expenditure for the work referred to had been somewhat over \$360,000; that \$70,000 of this amount had been paid from the proceeds of stock approved in October, 1901; and that the indebtedness of the company remaining on account of this work exceeded \$250,000. The following was therefore adopted: —

On the petition of the Cambridge Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$100,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the issue of said amount of capital stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Cambridge Electric Light Company, in conformity with all the requirements of law relating thereto, of 1,000 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the payment of the indebtedness incurred on account of the enlargement and extension of its plant, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders, pur-

suant to the provisions of section 30 of chapter 109 of the Revised Laws, it is —

Further ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$140 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Daily Herald” and the “Boston Evening Transcript,” newspapers published in the city of Boston. (December 26.)

PETITION OF THE MONTAGUE ELECTRIC LIGHT AND POWER COMPANY.

This was an application by the Montague Electric Light and Power Company for the approval of an issue of new capital stock of the par value of \$2,000, for the purpose of constructing and equipping an electric light plant in the town of Montague.

In the charter of this company, issued on Nov. 28, 1902, its purpose is declared to be the “generating, distributing and selling electricity for public and private lighting and for power in Montague and adjoining towns.” It appeared at the hearing that the probable cost of the plant, then in part constructed and to be completed according to the plans of the corporation, would not be less than the proceeds of the stock named in the petition. The following was therefore adopted: —

On the petition of the Montague Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new stock of the par value of \$2,000, for the object named in said petition, after public notice and hearing, it appearing that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Montague Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 80 shares of new capital stock, of the par value of \$25 each; the proceeds of said stock to be applied in payment of the cost of constructing and equipping a plant for the generating and distributing of electric light and power in the town of Montague, and to no other purpose. (December 31.)

PETITION OF THE CHELSEA GAS LIGHT COMPANY.

This was an application by the Chelsea Gas Light Company for the approval of an issue of bonds to the amount of \$200,000, for the purpose of refunding outstanding mortgage bonds to the amount of \$130,000, and of paying the floating indebtedness of the company, amounting to \$70,000.

The company having exercised its authority to call its bonds, they become payable on the first day of February 1903. They represent expenditures for plant construction. These bonds bear interest at five per cent., while the proposed bonds are to be at 4 per cent. The floating debt represented the unpaid balance of an expenditure of upwards of \$110,000 for reconstructing and enlarging its electric lighting plant. As this work required the abandonment of nearly all the generating plant, its progress disclosed a somewhat larger depreciation than the company had been able to repair out of income, but which, in the interest of the public as well as of the company, ought not to be represented either in stock or long-time bonds. The Board for this reason was unable to approve the entire amount of bonds named in the petition. The following was therefore adopted:—

On the petition of the Chelsea Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds to the amount of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that bonds to the amount hereinafter named are reasonably necessary for the purposes for which such issue of bonds is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Chelsea Gas Light Company, at not less than par and accrued interest, of first mortgage bonds to an amount not exceeding \$175,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 4 per cent. per annum; the proceeds of said bonds to be applied to the following purposes, and to no other, to wit: the proceeds of bonds to the amount of \$130,000 to be applied to the payment and cancellation of the entire amount of the company's bonds now outstanding; and the proceeds of said bonds to the amount of \$45,000 to be applied to the payment of an equal amount of the present floating indebtedness of the company. (January 2.)

PETITION OF THE AMHERST GAS COMPANY.

The Amherst Gas Company applied for the approval of an issue of new capital stock of the par value of \$20,000, and of bonds to the amount of \$30,000, for the purpose of paying in part its promissory notes.

The company had outstanding stock to the amount of \$40,000, and a floating debt represented by promissory notes for \$56,000. All this indebtedness existed on account of additions to the company's plant; \$19,000 was incurred prior to 1898, and was secured in part by the deposit of bonds of the company to the amount of \$18,500; \$37,000 existed on account of expenditures of about \$41,000 since June 30, 1901. The following was therefore adopted: —

On the petition of the Amherst Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$20,000 and of bonds to the amount of \$30,000, for the objects named in said petition, after public notice and hearing, it appearing that the said amount is reasonably necessary for the purposes for which such issue of stock is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Amherst Gas Company, in conformity with all the requirements of law relating thereto, of 200 shares of new capital stock, of the par value of \$100 each, and the issue, at not less than par and accrued interest, of bonds to an amount not exceeding \$30,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said stock and bonds to be applied to the payment and cancellation of an equal amount of the promissory notes of the company and the cancellation of the entire amount of bonds of the company now outstanding, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Springfield Daily Republican" and "Springfield Daily Union," newspapers published in the city of Springfield, and in the "Boston Daily Advertiser," a newspaper published in the city of Boston. (January 7.)

VIOLATIONS OF LAW.

The following cases of violations of the statutes have occurred during the year: by the Gardner Gas, Fuel and Power Company, the Iowa Light, Heat and Power Company, the South Deerfield Gas Company and the Weymouth Light and Power Company, in neglecting to make their annual returns to the Board within the time required by law; by the Cambridge Gas Light Company and Malden and Melrose Gas Light Company, in distributing gas containing more than 20 grains of sulphur in a hundred cubic feet; and by the Fall River Gas Works Company, in distributing gas containing sulphuretted hydrogen.

MUNICIPAL OWNERSHIP.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 190 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action had previously been taken. None of these have taken action during the year, although a municipal ownership proposition has been offered in the Boston city council.

Pages 70-74 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1902. The pages following contain carefully prepared abstracts from the reports of town officers, showing the history of this movement during the last calendar year. Later, on pages 87-102 inclusive, appear the financial and physical data compiled from the annual returns for the year ending June 30, 1902, and from correspondence with managers of the plants. In Appendix B will be found, under date of June 30, 1902, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1902.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.		Remarks.
Arlington, Ayer, Belmont,	Dec. 29, 1894, Nov. 15, 1897, March 2, 1896,	- - Aug. 20, 1896,	May 13, 1895, April 4, 1898, -	- -	Investigating committee report in 1895. - Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company.
Beverly,	-	-	-	-	Adverse committee report, 1897. 1899, contract with local company upon recommendation of investigating committee.
BillERICA, Braintree,, Brockton, ¹	Aug. 6, 1901, Aug. 25, 1891, D��c. 30, 1892,	- Oct. 29, 1891, Nov. 9, 1893,	Oct. 15, 1901. - -	- -	Plant for electric street lighting only, started Oct. 15, 1892. Commercial plant completed October, 1894. Proposition rejected by the voters at annual election in December, 1893.
Brookline, Cambridge, ¹ Canton, Chicopee, ¹	- Nov. 23, 1893, - Nov. 30, 1891,	- { Dec. 12, 1894, Dec. 31, 1895, } - Dec. 16, 1892,	- - - -	- - - -	Adverse committee report accepted in 1891. City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896. Investigating committee appointed, 1897. Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Concord, . Danvers, .	March 30, 1896, -	March 29, 1897, -	- -	- -	Construction of electric plant completed in January, 1900. Under special act. Plant for electric street lighting only, started Jan. 2, 1889. Plant for commercial lighting built in 1896.

Dedham, . . .	-	-	-	-	Investigating committee appointed, 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.
East Bridgewater, .	-	-	-	-	Investigating committee appointed, 1892. No report.
Everett, . . .	March 1, 1892, ²	{ March 18, 1893, ¹ Jan. 9, 1894, }	{ Jan. 26, 1892, ² Jan. 26, 1894, }	-	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901.
Fall River, . . .	Dec. 4, 1899, ³	-	-	-	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899.
Framingham, . . .	-	-	-	-	Investigating committee, 1891.
Haverhill, ¹ . . .	Dec. 8, 1892,	-	Dec. 30, 1891.	-	Investigating committees, 1891 and 1892. Electric distributing plant purchased from Weymouth Company. Current bought from that company.
Hingham, . . .	March 13, 1893,	July 26, 1893,	-	-	Popular vote upon establishing an electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512.
Holyoke, ¹ . . .	Dec. 15, 1896,	Jan. 5, 1897,	-	-	Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under the special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company.
Hudson, . . .	July 1, 1891,	Sept. 2, 1891,	-	-	Yes, 1,926; no, 2,136; blanks, 17.
Hull, . . .	-	-	-	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Ipswich, . . .	June 28, 1894,	Oct. 6, 1894,	-	-	Electric plant of local company bought Oct. 15, 1894.
Lawrence, ¹ . . .	May 27, 1901,	Sept. 23, 1901.	-	-	Investigating committees appointed, 1893, 1897 and 1898.

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.³ In common council only.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1902 — Continued.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Lexington, . . .	-	-	Nov. 7, 1899,	Investigating committee appointed, 1893.
Malden, ¹ . . .	-	-	-	Proposition for investigating committee lost Oct. 15, 1891.
Manchester, . . .	-	-	-	Investigating committee appointed, 1893. Report made with no recommendations.
Mansfield, . . .	July 17, 1901,	Oct. 16, 1901.	-	-
Marblehead, . . .	June 22, 1891,	June 15, 1892,	-	Electric plant constructed in 1894.
Medford, ¹ . . .	April 15, 1893,	April 30, 1894,	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued.
Melrose, . . .	June 8, 1891,	March 21, 1892,	-	Town refused to authorize bonds for a plant, March 28, 1892.
Methuen, . . .	-	-	March 19, 1898,	Voted to pass over article in warrant, 1891. Investigating committee appointed, 1895.
Middleborough, . . .	March 25, 1893,	Oct. 28, 1893,	-	Combined gas and electric plant purchased of local company in 1893.
Natick, . . .	-	-	-	Voted to pass over article in warrant, 1897.
Needham, . . .	March 7, 1892,	May 31, 1892,	-	Electric distributing plant for street lighting only constructed, 1893.
New Bedford, ¹ . . .	-	-	-	Unfavorable committee report accepted, Sept. 11, 1890.
Newton, ¹ . . .	Dec. 4, 1893,	-	-	Investigating committee appointed, 1897.
North Attleborough, . . .	June 30, 1891,	April 16, 1892,	-	Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.
Norwood, . . .	-	-	-	Electric plant built in 1894.
			-	Favorable committee report tabled April 19, 1892.

Peabody, . . .	June 18, 1891,	Aug. 20, 1891,	-	Plant for electric street lighting started Sept. 27, 1892.
Plymouth, . . .	-	-	-	Commercial plant started Nov. 10, 1893.
Reading, . . .	Oct. 2, 1891,	March 7, 1892,	-	Investigating committee appointed, 1891.
Revere, . . .	May 15, 1899,	Sept. 11, 1899,	-	Electric lighting plant built in 1895.
Rockland, . . .	-	-	-	Investigating committee appointed, 1898. Action in 1899 in favor of a gas plant only.
Rockport, . . .	-	-	June 21, 1898.	Investigation by committee authorized, 1896. Favorable report, 1897; no action taken.
Saugus, . . .	-	-	April 29, 1899.	Investigating committee appointed, 1897.
Sharon, . . .	-	-	-	Investigating committee appointed, 1897.
Spencer, . . .	-	-	Oct. 6, 1891.	-
Somerville, ¹ . . .	-	-	Dec. 29, 1897.	-
Springfield, . . .	-	-	-	-
Stoneham, . . .	June 29, 1893,	-	-	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve. Adverse report from investigating committee, 1893.
Stoughton, . . .	April 12, 1892,	{ June 16, 1892, {	-	Subject considered in 1894, but action postponed indefinitely.
Swampscott, . . .	-	{ June 29, 1893, }	-	Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.
Taunton, ¹ . . .	Dec. 14, 1895,	Nov. 2, 1896,	-	Subject referred to special committee in 1899.
Wakefield, . . .	July 9, 1891,	Aug. 15, 1892,	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court.
Walpole, . . .	-	-	-	Combined gas and electric plant of local company taken in 1894, under decree of court.
Waltham, ¹ . . .	Dec. 23, 1895,	-	Dec. 28, 1896,	Investigating committee appointed in 1901.
Warren, . . .	-	-	-	Proposition tabled in city council, 1897.
				Proposition tabled June 3, 1899.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1902 — Concluded.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Wellesley, .	March 7, 1892,	June 8, 1892,	-	Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Contract with Natick company authorized for one year.
Westfield, .	March 8, 1897,	March 1, 1898,	-	Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.
Weston, .	-	-	-	Investigating committee appointed in 1901.
West Springfield, .	Sept. 10, 1895,	{ April 6, 1896, April 5, 1897, }	April 1, 1900.	Subject indefinitely postponed, March 4, 1889.
Weymouth, .	-	-	-	-
Whitman, .	Dec. 30, 1891,	-	July 13, 1892. June 27, 1896.	-
Winchester, .	March 6, 1893,	June 22, 1893,	March 12, 1900.	Investigating committee appointed, 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Woburn, ¹ .	Dec. 31, 1892,	Nov. 14, 1893,	-	-

¹ The votes stated were passed by the city council.

The town of *Belmont* on April 7 appropriated \$2,000 for new construction of electric plant. The selectmen were also authorized "to make a contract for electric current for street and commercial lighting for a term of three or five years, on such terms as they may deem for the best interests of the town." Under this authority a contract for five years with the Cambridge Electric Light Company went into operation on October 1.

In the city of *Boston* the following resolutions and order were offered in the board of aldermen, but no action has been taken upon them:—

Resolved, That, in the opinion of the city council of the city of Boston, and in accordance with the provisions of chapter 370 of the Acts of 1891 and chapter 454 of the Acts of 1893, it is expedient to exercise the authority conferred by section 1 of said chapter 370 of the Acts of 1891, entitled "An Act to enable cities and towns to manufacture and distribute gas and electricity."

Resolved, That, in the opinion of the city council, the city of Boston should not pay more than \$75 per arc per year for its electric lighting, pending the establishment of a municipal electric light plant.

Resolved, That, in the opinion of the city council of the city of Boston, the establishment of a municipal electric light plant will result in a great saving to the tax payers; therefore, be it—

Ordered, That His Honor the mayor be requested to petition the General Court, at its next session, for the passage of an act that will enable the city of Boston to secure, at the earliest possible date, its electric lighting at a minimum cost.

The city of *Chicopee* on March 28, by an order approved April 8, appropriated \$1,000 for the extension of street lights, \$2,000 for extension of the alternating system and \$1,000 for extraordinary repairs of the electric lighting plant.

In the town of *Concord*, at the meeting on March 31, under the following article, "To determine whether the town will borrow money by the issue of bonds or notes to defray the cost of constructing a plant for furnishing electricity for lighting, heating and power in addition to the amount already borrowed for that purpose and whether the town will take any other action in relation to electric lighting, heat and power," it was voted "to refer the whole matter of the extension of lines to the municipal light board."

At a meeting on September 30, under an article in the warrant "to determine whether the town will borrow money by the issue of bonds or notes to defray the cost of additional construction of the plant for furnishing electricity for lighting, heating and power in addition to the amount already borrowed for that purpose, and whether the town will take any further action in relation to electric lighting, heating and power," it was voted by more than a two-thirds vote "that the treasurer, with the approval of the municipal light board, be authorized to borrow a further sum, not exceeding \$10,000, to pay the cost of additional construction of the municipal light plant, as provided in chapters 27 and 34 of the Revised Laws; and for that purpose may issue bonds payable in thirty years from the date of issue, and bearing interest not exceeding $3\frac{1}{2}$ per cent.; and any premium and accrued interest that may be realized from the sale of said bonds shall also be applied to pay the cost of additional construction."

Under an article "to determine whether the town will increase its plant for generating and furnishing electricity by installing additional machinery, and whether the town will borrow money by the issue of bonds or notes to defray the cost of same," it was voted, unanimously, "that the municipal light board is hereby authorized to contract for additional machinery for the plant for generating and furnishing electricity; and that the treasurer, with the approval of the municipal light board, be authorized to borrow a sum not exceeding \$15,000 to pay the cost of said additional machinery, as provided in chapters 27 and 34 of the Revised Laws; and for that purpose may issue bonds payable in thirty years from the date of issue, and bearing interest not exceeding $3\frac{1}{2}$ per cent. Any premium and accrued interest that may be realized from the sale of said bonds shall be applied to pay the cost of said machinery. Such bonds to be issued not before Oct. 1, 1903, nor later than Feb. 1, 1904." Bonds to the amount of \$10,000 were sold on November 5 for \$10,305, and accrued interest amounting to \$14.15. Of this, \$6,776.41 was expended for additions to plant before the close of the year.

In the town of *Danvers*, on May 8, a proposition to appropriate \$2,500 for extensions to the electric light department and

to issue a loan therefor to be payable in fifteen years from May 1, and to establish a sinking fund for the redemption of the loan, was defeated. A proposition to appropriate \$2,000 "to pay for changing one of the arc circuits over to the enclosed arc system" was also rejected at the same meeting.

The town of *Hingham*, at the annual meeting on March 3, appropriated \$62 for new electric light construction.

The litigation between the city of *Holyoke*, and the Holyoke Water Power Company, which has been pending since early in 1898, has been completed. The special commissioners appointed by the court "to adjudicate what property of the petitioner, real or personal, including rights, and easements, shall be sold by the petitioner and purchased by the respondents . . . and what the price, time and other conditions of the sale and delivery thereof shall be," filed their award in the supreme judicial court on November 19.

In view of the importance of the case and the unusual consideration given to it by the commissioners, the following, from their award, may be of interest : —

The property involved consists of a gas plant and electric plant, with their respective appurtenances, and all situated within the limits of the city of Holyoke, and used for the manufacture and sale of gas and electricity therein. We have determined that all the property described and set forth in the schedules filed by the company in the city clerk's office Jan. 8, 1898, in accordance with the requirements of the statutes, is to be included in the transfer and is to belong to the city, together with certain other property relating to the electric and gas plants which is hereinafter more specifically described.

We have valued the property, by the consent of the parties, as of Jan. 1, 1898, and in so doing have adopted the following rules. We found : —

1. The value of the several parcels of real estate used in connection with the gas and electric plants for what they are worth in the market for the purposes of the use to which they are being put and are best adapted, *i.e.*, as a part of these plants.

2. The reproductive cost of all parts of the buildings and machinery that could be duplicated in January, 1898, and the market value of parts that could not be reproduced in the market.

3. Less depreciation of all kinds whatever in the existing plants upon that date, arising from age, service, wear and tear, together with

all defects therein, and all other causes and factors that lessen the value of the plants as they existed upon that date, and which would not pertain in any way to the reproduced plants.

In this connection, as bearing upon the market value of the property, we have also taken into account, among other things introduced in evidence, the fitness, suitability and adaptability of the plants for the service required; their ability to supply present needs, and to what extent they can be depended upon to produce gas or electricity for the future; how efficiently and economically they can be carried on; their location with reference to facility for procuring supplies and to dispose of their product; and whether or not there are any faults or defects inherent in the plants, independent of the diminution factors contained in clause third, such as any faulty arrangement of the works or any part thereof, inadequate facilities for their extension or for any necessary changes, any lack of capacity to supply the output for present or for future requirements, any undue expense necessary for repairs and replacements or other excessive cost of operation, or any other fault inherent in the systems, not included in clause third, which increases the trouble and expense of making and distributing gas and electricity, and thereby affects the market value of the plants.

We further considered upon this question all evidence tending to show that upon this date there could be obtained in the market buildings, mechanisms and materials, proper to be used in the making and distribution of gas and electricity, that were cheaper and more efficient, and which would produce more economical results in the plants in existence or as they could be duplicated. In so far as these facts affect and depreciate the value of any part of the existing plants in the market, we reduce by so much our valuation of the same.

It further appeared that the company, in 1898, had secured a large number of customers, with whom it has made connections and to whom it was supplying gas; that its gross earnings therefrom were about \$80,000, and the profits arising therefrom were something in excess of \$30,000; that the electric plant had also many customers, and the company was making therefrom in 1898 a profit in excess of \$20,000 out of its gross income (which was about \$53,000).

The company, therefore, will turn over to the city these plants, not only with a capacity to earn a profit, but having brought both into a prosperous and profit-paying condition. For this reason we think the value of the property has been enhanced in the market, and have allowed for the same in finding the fair market value.

While we excluded the petitioner's claim that we should value the franchise of the company employed in the gas and electric business,

and have not enhanced the property on account of its earnings or earning capacity, whether in the past, present or future, by using the same for the purpose of fixing the value of the plants by capitalization or as a basis for such valuation, yet we have considered the extent of the service done by the company in procuring customers, the prices charged by it for gas and electricity, whether it has so managed the business as to obtain (and has obtained) a profit therefrom, and the amount of that profit, as evidence of how valuable, as going plants, the plants had become in the market, taken in connection with their condition, efficiency and economy in operation, as well as any lack thereof, and all other facts relating to the plants as they were in January, 1898. Having considered all these elements, and treating and valuing the plant as a whole, we find that the fair market value of the gas plant upon Jan. 1, 1898, was \$376,673 in which amount is included the sum of \$2,250 as bonus for one-half a mill-power which the city agrees to take from the company, with a lease of the same, and to pay rent therefor at the rate of \$750 per annum.

In passing upon the market value of the electric plant, we were called upon to take into account certain water power appurtenant to the same. The Holyoke Water Power Company, acting under the authority of chapter 6 of the Acts of 1859, organized its water power system at Holyoke shortly after 1859, and in 1898 was supplying a large amount of horse-power to the paper and other mills in that city. It created and carried on the same by damming the Connecticut River, and diverted its water through the municipality by means of three canals connecting with each other, and known as canals Nos. 1, 2 and 3. In 1890 it installed the electric plant upon the first canal and included therein a water plant equipped for 16 mill-powers of water, *i.e.*, over 1,000 horse-power. During a part of this time, and in order to supply power not only to the city and inhabitants to produce electricity therefor, but to an electric railway, all of these mill-powers were utilized; but in January, 1898, the railway company had discontinued its connection with the plant, and the company was using 8 mill-powers there to supply the inhabitants of the city and the city itself with electricity, and that was all that was necessary under the conditions that existed at that time. Evidence was introduced that only a part of the inhabitants of the city in 1898 were being supplied with the product of this plant, and that there was a probability that the number would be increased in the immediate future, and in that event additional power would be required to meet any such increased demand. We considered this evidence in relation to what terms and conditions should be attached to the 8 mill-powers not in use at the plant in January, 1898.

After a description of the water power and the conditions governing its use, the commissioners continue : —

It became an important question, in passing upon the value of the electric plant, as to whether any part of this water power is to be included as a part of the same, and, if so, what the amount of the same should be, and what terms and conditions be imposed upon the parties. Upon a careful consideration thereof, we find that the water plant was equipped to and can use the 16 mill-powers of water ; that while, as a fact, the company was using, to supply power, but 8 of the same in January, 1898, yet, subject to the days when the water was restricted, it had provided for and could always supply the entire 16 mill-powers which were in the canal and in readiness to be drawn through its wheels for power. It appeared that the company had not made any written declaration or taken any other action in reference to appropriating these 16 mill-powers to this plant than that above stated. It seemed to us, however, and we find, that all of the 16 mill-powers are to be included in and as a part of the electric plant property . . . In this connection we have also considered the difference in value between that part of the same in use in 1898 and that which was not then being employed, and we think that the rule we have established as to the same is fair and just to both parties.

In finding the fair market value of the electric plant, we have not only taken into account the elements of the value of the land connected with it, the cost of duplication and depreciation already stated, but also the right to use 16 mill-powers of the water at this plant . . . and have found what it was fairly worth under all these conditions, as an assembled and going plant, upon Jan. 1, 1898 ; and upon that finding have made our valuation, which is, and we hereby award, the sum of \$329,870, and have included therein, as bonus and for the right to take and use the 16 mill-powers of water at the plant as provided in the indenture, the sum of \$53,356 ; and, further, that the city shall, on and after the time the court decrees it is to have possession of the premises, pay, subject to the terms and conditions contained in the said instrument, rent for 12 of said mill-powers, at the rate of \$1,500 per mill-power per annum, subject to rebatement as to restricted days as provided ; and, further, that whenever it shall begin to use more of the power to operate the plant, it shall pay thereafter at the same rate per mill-power as to all of the four remaining mill-powers that it shall begin to use, under the terms of said written instrument, during the term of ten years from the date of the execution of the said instrument ; and, further, that if, at the expiration of ten years, the city has not applied to its use all of the 4 mill-powers not now in

use, under the terms and conditions of the said instrument, the company may dispose of any balance as therein provided.

The commissioners, having prescribed the indentures to be executed by the company and the city for more clearly defining the water powers and the manner of their use, and the plant and other things appurtenant thereto, conclude as follows : —

We therefore find that, upon the payment of the amounts herein found to be the fair market value of the gas and electric plants as of January, 1898, including the bonus, viz., \$706,543, and the execution of the said instruments under the direction of the court, the property, rights and privileges described in the same shall be vested in the city, subject to all the covenants, agreements and provisions contained in said written instruments.

It was agreed that the valuation should be of Jan. 1, 1898. The company has been in possession of the premises since that date and received the income derived from operating the same. There was no agreement between the parties as to who should pay for the depreciation in the plants since that time. It appeared that there had been some slight additions made by the company, and upon a recent view of the premises we are satisfied that since 1898 the plants have become somewhat depreciated, not on account of any waste on the part of the company, but arising from the use of the same. It also appeared that the market value of a large part of the material in these plants had greatly appreciated since 1898, and for this reason has increased their market value at this time over that of January, 1898, to an amount equivalent, at least, to the loss arising from the depreciation since that time. We have, therefore, concluded, upon these facts, that the company may take the proceeds of the business since that date, the city pay no interest upon the amount found due for the market value of the plants, and nothing shall be assessed upon the company in consequence of such depreciation since January, 1898.

We have received as fees as commissioners in this case \$35,000 from the said Holyoke Water Power Company and \$6,000 from the city of Holyoke. This compensation of \$41,000 was agreed upon by the parties to this suit, who have left it to our determination to determine how it shall be divided, and we have determined to divide it by charging to each party one-half of the amount; and, inasmuch as the Holyoke Water Power Company, of the above amount, has already advanced, at the request of the commissioners, the sum of \$35,000, it leaves for the city of Holyoke to pay to the Holyoke Water Power

Company the sum of \$14,500 ; and we therefore award to said Holyoke Water Power Company said additional sum of \$14,500, as costs to be paid to it by said city of Holyoke.

This award was confirmed by the court, with the consent of both parties, on Nov. 18, 1902. The city government on November 18 authorized "the issue of registered bonds in the aggregate principal sum of \$720,000, in denominations of \$1,000 or any multiple thereof, bearing date the first day of December, 1902, payable . . . \$24,000 thereof on the first day of December in each of the years 1903 to 1932, inclusive, bearing interest at a rate of $3\frac{1}{2}$ per cent. per annum, payable on the first days of June and December in each year. The said bonds shall be denominated 'Holyoke Gas and Electric Light Bonds,' . . . shall be sold by the treasurer, and the proceeds of the sale thereof shall be used solely to pay for purchasing the gas and electric light plants of the Holyoke Water Power Company." By a later vote, on December 2, authority was given to make the bonds either registered or coupon bonds, payable to bearer. On that date the following order was adopted: —

That the mayor be and he is hereby authorized and instructed to execute, acknowledge and deliver, in the name and behalf of the city, the indentures and other documents necessary to be executed in compliance with the decree filed in the supreme judicial court in the case of the Holyoke Water Power Company, petitioner, v. City of Holyoke; to accept any and all papers necessary for the transfer of any property under said decree in the above case; and to do all other acts necessary and proper to complete the transfer of all property, both real and personal, rights, privileges and easements and water rights covered by said decree.

Under this authority the final transfer of the entire plant was made by the company and accepted by the city on Dec. 15, 1902. The total cost to the city for the entire plant, so far as now determined by the city, as per the award of the commissioners, has been \$816,495.56, of which \$109,952.56 is for cost of the litigation, including the fees of the special commissioners.

The town of *Hudson*, at the annual meeting in April, appropriated \$50 for the installation of additional electric lights.

The town of *Hull*, at the annual meeting on March 3, appropriated for new electric light construction \$5,039.13.

In the town of *Ipswich*, at its annual meeting in March, a committee was appointed, "to investigate the matter of electric light, the probable cost of construction, equipment and running expenses of same, and report at some future meeting." At an adjourned meeting, on April 14, one member of the committee made a report of the result of his investigation, and the whole matter was referred back to the committee, with instructions to "continue the investigation and make a printed report at some future meeting." None has since been called for the purpose.

The town of *Manchester*, at a special meeting on July 28, voted, yes 101, no 21, on the proposition "that it is expedient to exercise the authority conferred by section 1 of chapter 34 of the Revised Laws of the Commonwealth of Massachusetts, and that the town construct or acquire within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars, for the use of its inhabitants." At a special meeting, on October 13, upon the same proposition the vote was, yes 127, no 111. At this meeting the proposition was declared rejected, two-thirds not being in favor.

Of the \$10,000 which the town of *Marblehead* appropriated in 1901 for building a retaining wall at the electric light station, \$9,500 has been borrowed upon notes dated Jan. 1, 1902, and payable with interest at $3\frac{1}{2}$ per cent. semi-annually as follows: \$2,000 in one year and \$2,500 annually for two, three and four years. All of the first note was taken by the commissioners of the electric light sinking fund, and there was no premium received by the town. At the annual meeting in March the unexpended balance of the \$6,500 appropriation voted in 1901 for the installation of new wire, amounting to \$1,101.80, was reappropriated. It was also voted: "That the sum of \$3,800 be appropriated to equip the electric light plant for the sale of electric power for manufacturing and industrial purposes." This

amount was not assessed during the year, and no expenditure has been made for the purpose named; \$1,500 was appropriated also for putting a portion of the wires underground.

In the town of *Middleborough*, at the annual meeting in March, \$832 was appropriated for new construction on account of the electric light plant. The funded loan of \$7,500 authorized in 1901 has not been issued, the town having directed that the sum to be received for damages to the plant on account of railroad changes and not yet determined shall be applied in reduction of the amount to be borrowed.

The town of *Needham*, on March 3 and 17, appropriated \$685 for the extension and \$3,000 for the rearrangement of the electric street lighting circuits.

The town of *Peabody*, on March 14, appropriated \$3,000 for new incandescent construction and \$3,000 in addition to the amount previously provided for installing the new electric lighting system authorized in 1901. On March 21, \$125 was appropriated for the installation of a new arc light. It was voted to elect a municipal light board, and that members thereof should serve without pay. On April 1, the further sum of \$800 was appropriated for the extension of the arc lighting system; and on April 8, the municipal light board was elected.

In the town of *Reading*, on March 3, under an article "To see if the town will raise and appropriate the sum of \$3,000 for construction and extension of the municipal light and power plant," it was voted to raise and appropriate for this purpose, for the year ending Dec. 31, 1902, the sum of \$2,500. It was also voted "that the electric light and power plant, on and after Jan. 1, 1903, shall charge the town of Reading \$60 per lamp for arc lamps."

In *Taunton*, on January 8, a joint special committee of the city council on the condition and needs of the municipal lighting plant was appointed; and the report of the manager, submitted on Dec. 4, 1901, was referred to this committee. On April 16, at a joint convention of the city council, a communication was received from the mayor relative to the needs of the municipal lighting plant; and the report of the joint special committee, appointed January 8, was received, recommending an appropriation of \$175,000 for extension of the plant. On

May 9, the following order was adopted: "That, for the purpose of enlarging and extending the municipal electric lighting plant, to include suitable land, structures, machinery and other necessary apparatus, and for the general construction work of said plant, . . . the sum of \$175,000 be and the same is hereby appropriated." To provide means for the payment of this appropriation, the city treasurer was authorized to execute and sell bonds of the city for the sum of \$175,000; said bonds to be dated June 1, 1902, to be due and payable June 1, 1932, with interest at $3\frac{1}{2}$ per cent. It was further ordered that, "to provide for the payment of said debt at maturity, a sinking fund is hereby established; and there shall annually be contributed thereto, from taxation or otherwise, by the city of Taunton, a sum sufficient with its accumulations to pay said debt when due." On the same day the further sum of \$500 was appropriated for general construction purposes of the electric light plant. These bonds were sold on June 27, at a premium of \$7,920.50, and accrued interest of \$408.33; \$30,271.76 had been expended prior to Jan. 1, 1903.

In the town of *Wakefield*, at an adjourned town meeting, on March 17, it was voted to appropriate \$2,000 for the extension of the gas and electric light plant; and on November 10 the further sum of \$1,500 was appropriated for a like purpose.

The town of *Wellesley*, on January 15, authorized the selectmen to petition the Legislature to abolish the office of water commissioner, and in lieu thereof to enact legislation permitting the town to elect three water and electric light commissioners; "said water and electric light commissioners to have and to exercise all the powers and authority given under the statutes relating to water commissioners, and to have and to exercise all the powers and authority given under the statutes relating to electric light commissioners, where a municipal electric light system is legally owned and operated by a municipality." On April 18, the town voted to accept chapter 144 of the Acts of 1902, entitled, "An Act to authorize the town of Wellesley to elect a board of water and electric light commissioners." (See Appendix D.) Four articles in the warrant looking to the extension of street lights on as many different streets of the town were either tabled or dismissed.

On July 2, \$50 was appropriated for the extension of the electric light system on Washburn Street, and the selectmen were authorized to make a contract for one or more years with some one to take charge of the electric light, fire alarm and police signals.

The town of *Westfield*, on April 8, authorized the expenditure of \$10,000 for new construction in connection with the gas and electric light works, the same to be paid from the receipts of the works, the appropriation being divided as follows: for new engine and foundations, \$5,300; for dynamo and connections, \$3,300; for electric construction, \$400; for gas construction, \$1,000.

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1902; the population of each, according to the census of 1900; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand raised by taxation. The towns of Belmont, Hingham and Wellesley have only distributing plants, and bought their electricity, the first named from the Somerville Electric Light Company, the second from the Weymouth Light and Power Company, and the last from the Natick Gas and Electric Company.

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Investment.	Valuation of Estates.	Tax Rate.
Belmont,	3,929	1898,	Electric lighting, . . .	\$26,948 00	\$5,369,755	\$16 80
Braintree,	5,981	For streets, 1892, { Commercial, 1894, }	Electric lighting, . . .	111,083 00	4,764,275	21 60
Chicopee,	19,167	1896,	Electric lighting, . . .	138,827 00	9,635,450	17 40
Concord,	5,652	1900,	Electric lighting, . . .	75,438 00	4,979,855	15 70
Danvers,	8,542	For streets, 1889, { Commercial, 1896, }	Electric lighting, . . .	52,957 00	5,210,135	15 60
Hingham,	5,059	1895,	Electric lighting, . . .	30,165 00	4,331,606	16 00
Hudson,	5,454	1897,	Electric lighting, . . .	52,581 00	3,041,686	17 50
Hull,	1,703	1894,	Electric lighting, . . .	148,667 00	4,134,215	20 50
Marblehead,	7,582	1895,	Electric lighting, . . .	113,518 00	6,896,780	14 80
Middleborough,	6,885	1893,	Gas and electricity, . . .	117,688 00	3,270,840	21 65
North Attleborough,	7,253	1894,	Electric lighting, . . .	80,418 00	3,973,945	22 00
Peabody,	11,523	For streets, 1892, { Commercial, 1893, }	Electric lighting, . . .	105,818 00	7,960,850	19 00
Reading,	4,969	1895,	Electric lighting, . . .	80,200 00	4,436,214	18 00
Taunton,	31,036	1897,	Electric lighting, . . .	330,402 00	21,305,180	18 40
Wakefield,	9,290	1894,	Gas and electricity, . . .	196,023 00	8,349,290	19 20
Wellesley,	5,072	1892,	Electric street lighting, . . .	17,975 00	9,280,350	12 00
Westfield,	12,310	1899,	Gas and electricity, . . .	150,000 00	8,557,730	18 60

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years:—

ELECTRICITY.

	YEAR ENDING JUNE 30.	
	1901.	1902.
INCOME:—		
From sale of commercial arc lights,	\$8,911 03	¹ \$8,910 19
sale of commercial incandescent lights,	75,290 19	¹ 7,626 91
sale of domestic incandescent lights,	41,490 57	² 70,303 26
sale of electric power,	2,550 11	² 61,546 77
rent of meters,	2,073 63	3,796 38
rent of fixtures,	534 24	2,282 98
other sources,	2,244 49	458 16
	\$133,094 26	2,465 70
EXPENSES:—		
Coal,	\$71,118 80	\$157,390 35
Oil and waste,	3,883 27	\$75,673 14
Water,	1,271 47	4,018 43
Wages at station,	40,874 93	1,538 94
Repairs of real estate,	1,178 38	43,105 23
Repairs of steam plant,	8,283 94	1,567 32
Repairs of electric plant,	3,015 86	7,544 62
Station tools and appliances,	711 89	3,546 62
Wages for care of lights, etc.,	15,801 27	995 62
Repairs of lines and lamps,	15,426 38	15,428 78
Carbons,	4,859 25	19,670 24
Incandescent lamps,	3,761 93	4,961 56
Globes,	654 42	3,601 84
Distribution tools and appliances,	5,308 37	938 69
General salaries,	17,217 44	5,555 16
Committee expenses,	389 98	18,144 49
Auditor's fees,	—	301 37
General office expenses,	3,437 36	162 00
Rents,	262 00	4,094 64
Insurance,	6,021 56	284 50
Law expenses,	2 00	6,581 31
Claims,	1,306 50	8 00
Bad debts,	321 62	—
Incidentals,	766 84	264 65
	\$205,875 46	709 24
Leaving a loss in operating account of	\$72,781 20	\$218,696 39
To which is to be added the following:—		
Interest on notes and bonds,	39,023 92	\$61,306 04
Depreciation,	59,748 72	39,359 55
Losses on other items,	218 22	55,729 29
		447 36
Leaving, as the expenditure for town and city lighting,	\$171,772 06	\$156,842 24
Less gains on jobbing,	1,291 66	1,371 97
on other items,	2,280 32	473 93
	\$168,200 08	\$158,688 14

¹ By contract.² By meter.

GAS.

	YEAR ENDING JUNE 30.	
	1901.	1902.
INCOME:—		
For gas sold by meter,	\$46,548 52	\$51,820 90
From sales of coke,	4,335 75	3,748 69
sales of tar,	2,006 91	1,870 53
other sources,	1 80	1 40
Total,	\$52,892 98	\$57,441 52
EXPENSES:—		
Coal,	\$13,692 03	\$16,039 21
Gas oil,	2,907 04	3,118 82
Purifying materials,	487 78	528 54
Water,	63 70	90 24
Wages at works,	5,835 96	7,192 44
Repairs and maintenance at works,	895 58	2,095 68
Tools, apparatus and machinery,	250 46	450 69
Wages of meter takers, clerical labor in distribution department,	730 96	898 92
Repairs, renewals and maintenance of mains and services,	1,112 56	2,071 85
Distribution tools, etc.,	58 72	285 85
Repairs and renewals of meters,	284 99	315 70
Gas stove setting, repairs and renewals,	449 04	298 22
General salaries,	2,557 74	2,849 60
Committee expenses,	75 00	75 00
General office expenses,	937 01	1,251 88
Insurance,	160 01	257 38
Bad debts,	27 43	4 62
Incidentals,	262 84	392 20
Total,	\$30,788 85	\$38,216 84
Leaving an apparent profit on their gas business of	\$22,104 13	\$19,224 68
From which is to be deducted:—		
Interest on bonds and notes,	\$6,770 61	\$6,674 00
Depreciation,	9,026 17	9,055 34
Making a total of	\$15,796 78	\$15,729 34
Less gains on jobbing,	383 83	119 79
The difference between these sums,	\$15,412 95	\$15,609 53
and the gross apparent profit,	22,104 13	19,224 68
Leaves for the years 1901-02 net gains of	\$6,691 18	\$3,615 13

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts : —

	YEAR ENDING JUNE 30.	
	1901.	1902.
ASSETS:—		
Electric:—		
Real estate,	\$153,475 81	\$157,656 55
Steam plant,	222,705 75	243,163 32
Electric plant,	139,697 46	146,070 49
Electric lines,	273,078 94	287,109 53
Other plant items,	168,163 81	168,605 98
Materials,	23,712 15	32,502 59
Gas:—		
Real estate,	82,732 85	78,596 21
Machinery,	55,531 74	55,513 03
Street mains,	58,160 74	59,789 56
Gas meters,	9,759 89	10,203 46
Materials,	7,314 24	6,302 54
Cash (or town treasury),	172,110 49	289,599 64
Due for electric light and power,	19,884 49	24,090 54
Due for gas,	9,734 15	9,792 46
Other accounts due,	7,035 98	11,866 90
Sinking funds,	71,340 81	93,690 25
Deficit,	217,240 48	255,629 86
	\$1,697,679 78	\$1,930,182 91
LIABILITIES:—		
Appropriations for construction,	\$264,976 19	\$297,331 24
for extraordinary repairs,	4,090 00	5,420 10
for bond payments,	95,000 00	92,000 00
for note payments,	72,490 00	84,585 00
for sinking funds,	64,262 53	76,762 53
Overdrafts,	25,337 51	29,315 49
Bonds outstanding,	949,000 00	1,118,000 00
Notes payable,	190,112 00	201,017 00
Unpaid bills,	23,649 76	15,281 25
Deposits,	1,459 31	1,558 98
Interest due and not paid,	481 50	35 00
Interest accrued,	6,820 98	8,876 32
	\$1,697,679 78	\$1,930,182 91

The following table of data from the several returns is descriptive of the machinery at the stations in the municipalities named on June 30, 1902:—

MUNICIPALITY.	No. of Boilers.	Total Rated Horse-power.	No. of Engines.	Total Rated Horse-power.	No. of Dynamos.	ARC CAPACITY.		INCANDESCENT CAPACITY.	
						No. of Lamps.	Nominal Candle-power.	No. of Lamps.	Nominal Candle-power.
Belmont, .	—	—	—	—	—	—	—	—	—
Brintree, .	3	375	3	625	4	—	—	10,000	16
Chicopee, .	3	405	2	750	7	—	—	6,500	16
Concord, .	2	180	2	250	2	200	1,200	2,700	16
Danvers, .	2	205	2	240	5	—	—	3,600	16
Hingham, .	—	—	—	—	—	135	1,200	—	—
Hudson, .	2	200	2	190	3	—	—	1,850	16
Hull, .	3	500	4	895	4	—	—	11,000	16
Marblehead, .	3	390	2	400	7	200	2,000	5,700	16
Middleborough, .	2	220	1	150	4	85	1,200	2,650	16
North Attleborough, .	2	500	3	550	3	—	—	6,000	16
Peabody, .	3	400	3	475	3	—	—	6,260	16
Reading, .	2	250	2	300	5	150	1,200	2,700	16
Taunton, .	3	675	3	765	11	520	1,200	4,650	16
Wakefield, .	2	250	2	250	5	145	1,200	1,650	16
Wellesley, .	—	—	—	—	—	—	—	—	—
Westfield, .	3	240	3	290	7	210	2,000	1,150	16

¹ Also 2 water-wheels, 125 H.P.

² Also 1 power generator, 80 H.P.

The following data from the several returns are descriptive of the outside construction on June 30, 1902, in each of the municipalities : —

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set elsewhere.	Length of Streets with Overhead Wires (Feet).	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.	Number of Motors.
Belmont, . . .	273,374	725	30	153,087	-	-	12	-
Braintree, . . .	367,300	1,095	95	103,900	-	-	95	-
Chicopee, . . .	307,756	430	-	153,878	-	151	30	-
Concord, . . .	1439,883	959	12	133,300	-	-	8	-
Danvers, . . .	401,174	655	20	124,125	-	124	5	6
Hingham, . . .	2639,135	1,351	-	142,294	-	-	5	-
Hudson, . . .	217,542	542	7	65,000	-	-	38	-
Hull, . . .	3436,538	1,072	23	105,585	-	-	49	-
Marblehead, . . .	4516,890	924	28	138,000	170	-	9	-
Middleborough, . . .	181,949	483	4	95,119	-	49	8	-
North Attleborough, . . .	386,130	1,265	40	107,240	3	-	4	-
Peabody, . . .	311,540	320	28	139,000	-	-	194	11
Reading, . . .	279,080	1,096	15	109,600	-	134	6	-
Taunton, . . .	354,739	1,073	-	137,250	-	247	80	20
Wakefield, . . .	326,434	831	10	107,672	-	144	8	4
Wellesley, . . .	224,700	825	-	105,500	-	-	-	-
Westfield, . . .	158,257	487	14	65,526	27	77	30	-

¹ Including 225 feet of wire in 35 feet of underground conduit.

² Including 5,485 feet of wire in 1,385 feet of underground conduit.

³ Including 880 feet of wire in 500 feet of underground conduit.

⁴ Including 2,850 feet of wire in 895 feet of underground conduit.

The following table shows the kind and amount of fuel and number of carbons used during the year ending June 30, 1902, as shown by the several returns : —

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons used.
Belmont,	¹ —	—	4,285
Braintree,	573.2	412.1	3,400
Chicopee,	896.0	—	70,700
Concord,	642.0	241.6	432
Danvers,	648.4	342.9	34,180
Hingham,	¹ —	—	171
Hudson,	620.0	—	1,200
Hull,	² 679.2	212.5	102
Marblehead,	1,123.0	—	36,490
Middleborough,	³ 335.0	—	17,962
North Attleborough,	869.2	—	176
Peabody,	1,894.1	—	46,750
Reading,	568.0	—	44,500
Taunton,	2,167.0	—	103,600
Wakefield,	925.1	—	41,392
Wellesley,	¹ —	—	—
Westfield,	⁴ 540.2	—	36,550

¹ Current bought.³ Also 3 cords wood.² Also 47.4 tons coke.⁴ Also 370.7 tons coke.

The following table shows the number of commercial lights of the different kinds installed on June 30, 1902, in each of the municipal plants, with the number of customers:—

MUNICIPALITY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Belmont, .	1	1,200	1	4,059	16	152	—	—	—	—	—
Braintree, .	—	—	—	8,898	16	381	—	—	—	—	—
Chicopee, .	23	1,200	12	6,455	16	256	—	—	11	—	—
Concord, .	—	—	—	5,904	16	202	—	—	—	—	—
Danvers, .	5	1,200	4	5,760	16	329	—	—	4	—	—
Hingham, .	—	—	—	5,364	16	232	—	—	—	—	—
Hudson, .	13	800	5	4,000	16	146	—	—	3	—	—
Hull, .	49	1—	4	6,000	16	452	—	—	4	—	—
Marblehead, .	9	1,200	6	7,619	16	483	—	—	6	—	—
Middleborough, .	32	1,200	17	266	8	181	—	—	17	—	—
North Attleborough, .	—	—	—	266	32	—	—	—	—	—	—
Peabody, .	7	1,200	5	6,218	16	153	—	—	4	—	—
Reading, .	8	1,200	7	8,000	16	433	—	—	7	—	—
Taunton, .	2	2,000	1	5,331	16	251	—	—	1	—	—
Wakefield, .	80	1,200	25	6,895	16	207	—	—	18	—	—
Wellesley, .	7	1,200	2	4,266	16	156	—	—	2	—	—
Westfield, .	—	—	—	—	—	—	—	—	—	—	—
	31	2,000	7	1,330	16	77	—	—	1	—	—

16 amperes.

The following table shows the prices charged by each municipality for commercial lights on June 30, 1902 :—

MUNICIPALITY.	INCANDESCENT LIGHTS.				Arc Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Belmont, . . .	20 cents, .	-	-	-	\$7.50 per month on moonlight schedule.	Discount of 10 per cent. on bills for incandescent lights if paid before the 15th of the month. Lamp renewals at cost.
Braintree, . . .	-	6 mills, .	-	25 c. p. lamp on street cir- cuit, \$12 per year.	-	Lamp renewals 25 cents each, de- livered; lamp renewals 20 cents each, at station. Meter rental 30 cents per quarter.
Chicopee, . . .	11.85 cents,	-	-	-	\$3.00 to \$4.00 per month per light, ac- cording to ampere capacity of lamp and number of hours run.	Incandescent lamp renewals free and wiring at cost.
Concord, . . .	12 cents, .	-	-	-	At meter rates, . .	Lamp renewals at cost. Power at meter rates.
Danvers, . . .	10 cents, .	-	-	-	-	Lamp renewals at cost. Power at meter rates.
Hingham, . . .	1 -	-	-	\$20.40 per year,	-	Discount of 25 per cent. on payment of bills. Lamp renewals 25 cents each, \$2.75 per dozen.
Hudson, . . .	20 cents, .	-	-	-	20 cents per kilowatt hour on incandes- cent circuits.	Discount of 10 per cent. if bills are paid within 15 days. Lamp re- newals 20 cents each.

¹ Yearly rates, 20 cents; 25 cents to summer residents.

MUNICIPALITY.	INCANDESCENT LIGHTS.				Arc Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Hull, . . .	25 cents, .	-	1½ cents, .	-	At meter rates, .	Lamp renewals 20 cents each. On all bills paid before the 10th of the month 45 per cent. discount to yearly customers and on all bills of \$36.00 or more per month; 20 per cent. to all others; additional discount of 10 per cent. on net bills of \$75 per month, 20 per cent. on those over \$125 and 25 per cent. on those over \$175 per month. Customers pay for all lamps. Annual meter rental from \$1.75 upwards. Minimum charge of \$10 per year for lighting.
Marblehead, .	1 -	-	-	-	At meter rates, .	Minimum charges to yearly customers 50 cents per month; to others \$1.50.
Middleborough, .	15 cents, .	-	-	¾ of a cent per lamp hour,	\$60 per lamp per year,	Lamp renewals at cost plus 25 per cent. Wiring at cost plus 10 per cent.
North Attleborough,	-	-	¾ of a cent,	-	At meter rates, .	Arc lamps on incandescent circuits only. Customers pay for lamp renewals.
Peabody, . . .	13 cents, .	3 -	-	-	At meter rates. An additional charge of \$8.00 per year when a lamp is furnished, repaired and trimmed by the town.	5 per cent. discount on bills paid in 15 days; discount of 33½ per cent. on quarterly bills of \$30 or more. Power at 10 cents per K. W. hour.

Reading,	15 cents.	-	-	From 25 to 50 cents per month per 16 c. p. lamp, according to time burned.	At meter rates.	Discount of 10 per cent. if bill is paid within 15 days. Original installation of lamps free. Customers pay for renewals. Wiring at cost plus 10 per cent.
Taunton,	20 cents.	-	-	\$1.00 per light per month to 5 lights.	One lamp burning 7 nights per week \$7.00 per month; more than one light \$6.00 each; 3 nights per week \$4.00 per lamp. Single lamp 50 cents per night.	Discount, if payment is made on or before the 20th of the month, on incandescent bills of \$5.00 to \$10.00, 10 per cent.; \$10.00 to \$15.00, 15 per cent.; \$15.00 to \$20.00, 20 per cent.; \$20.00 to \$30.00, 25 per cent. Renewals free. Power at 6 cents per hour by meter, sliding scale down to 4 cents.
Wakefield,	20 cents.	1 cent.	-	Per lamp per month, 16 c. p., \$1.00; 20 c. p., \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00.	At meter rates of 20 cents per K. W. net.	Minimum charge for incandescent lighting, \$1.00 per month per installation. Renewals, 8, 10, 16 or 20 c. p. lamps at 25 cents; 25 c. p. at 30 cents; 32 c. p. at 35 cents. Power at 20 cents per K. W. hour.
Westfield,	-	-	-	Incandescents: 16 c. p. lamps burning 7 nights per week until 11 p. m., \$1.25 per month; 6 nights per week until 11 p. m., \$1.15; 5 nights to 9 and 1 night to 11 p. m., \$1.00; 4 nights to 8 and 2 nights to 11 p. m., 85 cents; 3 nights to 6 p. m., 2 until 9 and 1 night to 11 p. m., 70 cents. 10 c. p. lamps 25 per cent. less; 20 c. p. lamps 20 per cent. more than above rates.	\$5.00 per light per month.	Renewals of 16 c. p. and 20 c. p. lamps 25 cents each. Fans \$1.25 per month.

¹ Fifteen cents to yearly customers and to summer customers on bills of more than \$5.00 per month; 20 cents to all others. ² Fifteen cents in Lynnfield.
³ Fifty-five volt lamps, $\frac{1}{4}$ of a cent; 110 volt lamps, $1\frac{1}{2}$ cents.

The first of the two tables following shows the number of street lights of each candle-power installed on June 30, 1902; also the average number in use throughout the year, and the average days and hours the same were burned in the municipalities named. The second table contains an exhibit of the cost of these lights to the several municipalities. A more particular description of this table follows it on page 100.

MUNICIPALITY.	No. of Public Lamps.	Nominal Candle-power.	Average Daily Number.	No. of Hours per Night.	No. of Nights per Month.
Belmont,	40 146 11	25 32 1,200	40 135 11	} 5.6	24.2
Braintree,	163 95	25 1,200	145 95		
Chicopee,	151	1,200	151	8.8	29.1
Concord,	407 8	25 2,000	403 8	} 8.7	28.8
Danvers,	124	1,200	124		
Hingham,	407 5	32 1,200	391 5	} 5.1	25.2
Hudson,	137 25	25 2,000	131 25		
Hull,	445	25	312	4.9	24.7
Marblehead,	10 45 10 167 160	16 25 30 1,600 ¹ 25	10 45 10 157 160	} 9.1	28.8
Middleborough,	24	1,200	12 12		
North Attleborough,	600	32	600	5.2	25.2
Peabody,	4 14 184	16 32 1,200	4 14 183	} 9.8	30.4
Reading,	138	1,200	134		
Taunton,	247	1,200	247	8.5	28.3
Wakefield,	145	1,200	145	5.3	28.4
Wellesley,	597	25	556	5.0	25.5
Westfield,	7 98	25 2,000	7 98	} 10.6	30.4

¹ Reported to vary from 1,200 to 2,000; assumed to average 1,600.

MUNICIPALITY.	Net Loss in Operating.	Interest.	Depreciation.	Other Cost Items.	Total.	Cost per Lamp per Year.
Belmont,	\$4,155 71	\$927 48	¹ \$517 60	—	\$5,600 79	25 c. p., \$21 06 { 32 c. p., 28 07 { 1,200 c. p., \$84 22 25 c. p., 19 56 { 1,200 c. p., 78 24
Braintree,	2,771 17	3,972 48	¹ 3,525 97	—	10,263 62	25 c. p., 19 56 { 1,200 c. p., 78 24
Chicopee,	8,746 05	5,047 43	4,197 96	\$78 83	18,070 27	25 c. p., 19 56 { 1,200 c. p., 101 81
Concord,	1,400 57	2,545 48	¹ 2,418 19	—	6,364 24	25 c. p., 13 55 { 2,000 c. p., 65 50
Danvers,	3,573 80	2,045 83	¹ 1,842 94	1 26	7,463 83	32 c. p., 13 72 { 1,200 c. p., 60 19
Hingham,	3,671 45	1,131 12	¹ 1,776 00	—	5,578 57	32 c. p., 13 72 { 1,200 c. p., 42 85
Hudson,	191 70	2,066 64	¹ 1,587 53	—	3,845 87	25 c. p., 13 60 { 2,000 c. p., 82 59
Hull,	² 672 79	6,463 26	¹ 5,309 55	137 58	11,257 60	25 c. p., 35 36 { 16 c. p., 7 19 { 1,600 c. p., 52 49
Marblehead,	2,522 22	4,020 72	3,638 55	57 83	10,239 32	25 c. p., 11 26 { 30 c. p., 13 53 { 1,200 c. p., 4 73 42
Middleborough,	² 1,279 18	³ 3,644 04	2,461 28	560 62	5,386 76	25 c. p., ⁴ 18 28 { 30 c. p., 13 53 { 1,200 c. p., ⁵ 131 79
North Attleborough,	522 20	3,046 52	3,125 61	19 97	6,714 30	32 c. p., 11 19 { 16 c. p., 10 53 { 1,200 c. p., ⁶ 111 86
Peabody,	10,288 28	3,468 66	2,878 63	—	16,635 57	32 c. p., 25 08 { 16 c. p., 10 53 { 1,200 c. p., 76 91
Reading,	4,250 16	3,108 00	¹ 2,909 14	—	10,267 30	32 c. p., 25 08 { 1,200 c. p., 57 44
Taunton,	1,533 66	6,256 08	6,397 53	—	14,187 27	32 c. p., 25 08 { 1,200 c. p., 86 03
Wakefield,	5,500 10	³ 3,790 69	3,179 76	3 46	12,474 01	25 c. p., 19 68 { 25 c. p., 20 36 { 2,000 c. p., 81 43
Wellesley,	9,688 60	680 00	576 43	—	10,945 03	25 c. p., 19 68 { 25 c. p., 20 36 { 2,000 c. p., 81 43
Westfield,	4,384 51	³ 1,618 58	2,090 80	8 49	8,102 38	25 c. p., 19 68 { 25 c. p., 20 36 { 2,000 c. p., 81 43

¹ Depreciation, less jobbing income and interest on current account.² Gain on operating account.³ Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant is of the total combined plant, as shown by the books.⁴ Midnight lighting.⁵ All night lights.⁶ Multiple arcs.⁷ Alternating arcs.

NOTE.—In Chicopee, \$2,657.36, in Concord, \$340.80, in Hull, \$205.41, in Marblehead, \$1,288.74, in Peabody, \$1,627, and in Westfield, \$115.20, have been deducted from the totals given above as the estimated value of light supplied to public buildings, and not in operating accounts.

The last of the foregoing tables is compiled to indicate, as nearly as may be with available data, the cost per lamp per year of the street electric lights in the several municipalities, as determined by the items shown and upon the average daily number of lights used during the year as given in the preceding table. The net loss in operating is the difference between the operating expenses and the income from commercial lighting. Interest is computed upon the total investment at the beginning of the year, at the rate paid upon the bonds or notes, and depreciation at the statutory rate of 5 per cent. upon the cost of the plant as shown by the books at the beginning of the year. Whenever the lights are of different kinds or candle-powers, the total cost obtained in the manner indicated is apportioned to each kind according to the amount of energy theoretically necessary under average conditions to maintain the lights at the standard candle-power. The table is devised upon the theory that for all its expenditure the town receives only its street lighting and the income from its commercial business, and that the cost of the former to the town is the difference between such income and the entire cost of carrying on the business. Obviously, this cost is affected by the profit or loss on the commercial lighting. The value of the interior lighting supply to the town buildings is either included as a part of the commercial income, or is allowed in the computations at a fair amount, as determined by the several town managers.

The towns of Middleborough, Wakefield and Westfield operate gas plants, the first since Oct. 31, 1893, the second since Aug. 7, 1894, and the last since June 1, 1899.

The plant at Middleborough makes oil gas, those at Wakefield and Westfield coal gas.

During the year 1902 examinations by the State inspector for candle-power and purity were made twice in Middleborough, four times in Wakefield and four times in Westfield. None of the impurities prohibited by statute were found.

The average price received in Middleborough for gas sold in the year ending June 30, 1902, was \$2.40 per thousand; in Wakefield, \$1.55; and in Westfield, \$1.63. The cost of gas during the same period, computed by the method applied to

the cost of electric lighting in the table on page 99, was, in Middleborough, \$4.04; in Wakefield, \$1.72; in Westfield, \$1.19.

The following table exhibits other data of interest concerning these plants and their operations:—

For Year ending June 30, 1902.

	Middleborough.	Wakefield.	Westfield.
Daily capacity of works (feet), .	10,000	80,000	146,000
Greatest output (feet), . . .	18,000	73,800	88,400
Date of same,	Jan'y 26	Jan'y 4	Dec. 18
Least output (feet),	1,900	20,000	22,900
Date of same,	Oct. 2	July 21	July 22
Gas made (feet), year ending June 30, 1902,	1,710,925	16,094,000	18,753,400
Gas made (feet), year ending June 30, 1901,	1,610,800	13,363,000	17,317,800
Gas sold by meter (feet), year ending June 30, 1902,	1,331,840	13,041,800	17,473,700
Gas sold by meter (feet), year ending June 30, 1901,	1,387,000	11,004,300	15,584,600
Gas supplied to public lamps and public buildings (feet), year ending June 30, 1902,	—	—	200,700
Gas used at works and offices (feet), year ending June 30, 1902,	—	96,300	269,800
Gas unaccounted for (feet), year ending June 30, 1902,	377,085	2,066,500	819,200
Percentage unaccounted for, 1902,	22.00	18.43	4.37
Percentage unaccounted for, 1901,	13.80	16.99	10.10
Total sales of gas, 1901-02 (feet),	1,331,840	13,041,800	17,473,700
Increase over 1900-01 (per cent.),	13.98	18.52	12.12
Gas sold per mile of main (feet),	509,020	1,105,460	1,344,648
Gas unaccounted for per mile of main (feet),	144,118	251,455	63,040
Number of consumers per mile of main,	53.1	44.1	63.3
Gas sold per consumer (feet),	9,582	25,080	21,257
Gas sold per meter light (feet),	1,852	5,217	4,815
Gas materials used,	Fuel oil, 28,296 gallons.	Gas coal, 1,561.3 tons; gas oil, 1,200 gallons.	Gas coal, 1,647 tons; coke, 688 tons; canal, 121 tons.
Fuel used,	Coal, 351.8 tons.	—	Oil, 8,527 gallons.

Decrease.

Street Mains. — Length, in Feet, of Each Size, June 30, 1902.

	Middleborough.	Wakefield.	Westfield.
One inch,	—	870	—
One and one-quarter inch,	50	1,538	252
One and one-half inch,	500	—	—
Two inch,	310	4,393	6,354
Three inch,	12,955	20,669	39,794
Four inch,	—	21,638	15,479
Six inch,	—	11,116	2,940
Eight inch,	—	2,500	—
Twelve inch,	—	—	3,795
Total length,	13,815	62,724	68,614
Length in miles and feet { miles,	2	11	12
{ feet,	3,255	4,644	5,254
Increase during the year,	—	2,203	2,322

Meters. — Number of Each, June 30, 1902.

Two light,	—	30	1
Three light,	103	400	699
Five light,	16	56	75
Ten light,	12	18	21
Twenty light,	5	5	11
Thirty light,	2	2	5
Forty-five light,	—	2	3
Fifty light,	1	4	2
Sixty light,	—	—	3
Eighty light,	—	1	2
One hundred light,	—	1	—
One hundred and fifty light,	—	1	—
Total number in use June 30, 1902,	139	520	822
Increase during year,	2	54	51

ACCIDENTS.

In accordance with section 39 of chapter 121 of the Revised Laws, the Board herewith presents abstracts of the cases reported to the Board resulting in death or bodily injuries from gas and electricity manufactured and sold for light and fuel during the year 1902.

GAS, — FATAL CASES.

At about 4.30 P.M., on January 3, John C. Goodwin and wife, each about eighty years of age, were found dead in a room in their dwelling house at 24 Nicholas Street, Haverhill. The room seemed to be filled with gas and the gas jet was open. The odor of gas was noticed in the tenement beneath that occupied by the Goodwins and traced to their apartments. There

were no facts to indicate suicide. Apparently Mrs. Goodwin had lain down on the lounge after dinner, and Mr. Goodwin, in working about the kitchen, had accidentally opened the gas jet near the stove. His body was found lying upon the floor.

At 7.15 o'clock, on the morning of January 8, Patrick Brown, a coachman in the employ of Charles G. Palmer, Fairmount Street, Lowell, was found asphyxiated in his room. He had been suffering from a severe cold. In the room was a gas fixture which had two openings for the gas; one for a gas stove, the other for ordinary lighting purposes. Gas was escaping from the latter. It is supposed that Brown attempted to light the gas stove, and in doing so turned the wrong stop. Finding he could not make the stove work, and not noticing the gas escaping from the other place, he got into bed and went to sleep.

Mrs. Bertha Silber was found asphyxiated in her room at 60 Leverett Street, Boston, at about 5 P.M., on January 29. She had carried her two children, aged four and two years, to the house of a friend, stating she would leave them there, and that she was going to the doctor's. A letter found after the discovery of her body indicated suicide.

About 6 o'clock on the morning of February 12, John Ritterhoff, aged fifty-one years, was found dead in his room in Hill's block on Main Street, Spencer, by the janitor of the building. The gas was escaping from a burner partly turned on. Apparently in shutting the gas off before going to bed he accidentally turned it on again.

At 11.15, on the morning of February 15, the odor of gas was noticed outside of a room at 19 Tyler Street, Boston, occupied by Hiram A. Dennison as a lodging room. The door was forced open, and Dennison was found dead on the floor. The cap on the gas pipe where it came through the wall had been unscrewed with a wrench, permitting the gas to escape at the full capacity of the pipe. Attempts had been made to close the cracks under and around the door, and the circumstances indicated suicide.

On the afternoon of February 21, Jacob Smith, about fifty years old, of North Springfield, Vt., was found unconscious in bed in his room at the Falmouth House, Causeway Street, Boston. The gas was escaping through a gas fixture, the

key of which was about one-third open. He was removed to the Boston City Hospital Relief Station, where he died at 8 P.M., February 23. There was nothing to indicate suicide; the transom was partly opened and the window raised a few inches.

At 6.30, on the morning of February 26, the dead bodies of Joseph Delisle, aged forty-one years, and Rosienne, his wife, aged forty-two, were found on a bed in a small room at 1232 Pleasant Street, Fall River. One gas jet was turned half on. It was stated they had both been drinking heavily for four days, and the carelessness of one of the victims probably resulted in their asphyxiation.

About 7 o'clock, on the morning of March 2, a prosperous farmer from the State of Maine, by the name of James Callahan, aged forty-seven years, was found asphyxiated in his room at the St. Charles Hotel, Lowell, with the gas turned on at the burner. It is supposed that on retiring he turned the gas stop way round, thereby at first shutting it off, and then turning it on again.

At about 4 A.M., on March 7, a man who gave his name as John Braley when he hired a room the previous afternoon at 6 Dwight Street, Boston, was found asphyxiated in his bed, and the key of the gas fixture wide open. Two bank books were found in his clothing, which went to show that he was H. L. Bull of Philadelphia. A slip inclosed in one of the books bore this request: "Collect this first, close the account and give me a decent burial."

On the morning of March 8, Moses C. Marsh, aged fifty-three, a resident of Weymouth, and doing business there as a grocer, was found asphyxiated in a room at the Falmouth House, Causeway Street, Boston, which he had engaged the day before. When his room was forcibly entered he was found with a rubber tube leading to his mouth from the gas fixture and the gas turned fully on.

At 3 o'clock, on the afternoon of March 10, George N. Fuller, twenty-three years old, was found dead in his room at 225 Shawmut Avenue, Boston. The gas was escaping from a bracket burner the key of which was fully open. A letter was found in the room, in the handwriting of the deceased, which showed it was a case of suicide.

On the evening of March 6, Richard Vaughn of Melrose registered at Hotel Central, Green Street, Boston, under the name of George R. Brown of Melrose. The following morning a strong smell of gas was traced to his room, where he was found unconscious, with the gas escaping from a partly opened burner. Medical aid was called, and after a time he was considered out of danger. Later he was again found unconscious and was removed to the Relief Station of the City Hospital, where he died at about 2 o'clock on the morning of March 8. Although this had some appearance of suicide, the medical examiner was of the opinion that it was an accidental death.

Mrs. John Oates, aged forty-three, residing in the McCarthy block on Mill Street, Lowell, was found dead in bed on the night of March 11. She had been ill for nearly a year, and her death had been looked for at any time. She had been in the habit of getting up at 4 o'clock in the morning, and lighting the gas stove to heat water. It is supposed that while turning on the gas she was overcome by weakness, being subject to such attacks, and, lying on the bed, became unconscious before she could turn off the gas.

At 9.30 o'clock, on the morning of March 22, the odor of illuminating gas was noticed outside the door of a chamber in a house at 276A Shawmut Avenue, Boston, occupied by Mrs. Mary Gilley, twenty-eight years old. When the room was entered she was dead, and gas was escaping from a wide-open burner above the bed on which her body was lying. The circumstances indicated that the death was suicidal.

About 11 o'clock, on the morning of March 28, the smell of escaping gas was traced to the room occupied by Moses Wood at the Central House, 91 Mechanic Street, Worcester. The door was forced open, and Wood was found dead on the bed, undressed, and lying as if asleep. It was evidently a case of suicide. The key of the gas jet was turned on full, and a small rug had been used to stop up the opening between the door and sill. He was said to have been a drinking man, and to have lately separated from his wife on that account. Mrs. Daley, the proprietress of the house, said he was perfectly sober when he retired the evening before.

On the morning of March 29, Winifred Christy, twenty-nine years old, was found in his room unconscious at 167 West Springfield Street, Boston. Gas was escaping from a burner partly turned on. Apparently when he retired he left the gas turned low, and in some way the flame was extinguished. He was taken to the Boston City Hospital, where he died the following evening.

At about 11 o'clock, on the morning of April 4, the odor of gas was noticed outside of a room occupied by Thomas McGarry, forty-four years old, at 42 Upton Street, Boston. The room was forcibly entered, and McGarry's dead body was found on the floor beside the bed. The room appeared to be full of gas, which was escaping from a bracket fixture, the key of which was wide open. A towel was placed along the crack under the door, and another over the keyhole, to obstruct the escape of gas from the room. All the circumstances indicated that the death was one of suicide.

Mrs. Nettie E. Rich, thirty-nine years old, was found dead in bed in her room at 312 Washington Street, Dorchester, at 6.30 P.M., April 10, by her husband, on his return from work. A rubber tube adjusted over the tip of the bracket burner above her head brought the gas to her mouth, the key of the fixture being wide open. The case was clearly suicidal.

On the morning of April 19, the dead body of Mary Bennett was found on the floor of a sleeping room at 101 Kilburn Street, Fall River. Her husband, William T. Bennett, was in bed, unconscious. He lived until April 24, partially regaining consciousness on the day before he died, but was unable to tell anything about the escape of gas. At the time the bodies were discovered, gas was found escaping from one of the burners of a gas stove in the kitchen, the stop-cock of which turned easily; and it is not unlikely that it was accidentally opened by Mrs. Bennett when retiring.

At 7.30, on the morning of April 25, Mary Hurley, twenty-three years old, employed as housemaid at 64 East Third Street, South Boston, was found dead in bed and gas escaping from a bracket fixture, the key of which was partially opened. Circumstances indicated that the case was one of accident, and not of suicide, as she was not accustomed to using gas, although

she had been carefully instructed by her employer the night before.

At 6.20, on the morning of April 20, Mrs. Sarah M. Shepard was found dead in her bed at 18 Waumbuck Street, Boston, with gas escaping full force from the jets on either side of the bureau. The window, which had been left open the previous evening, was closed. She remained unconscious until 5.30 P.M., when she died. Her mind had been more or less unbalanced for twenty years, and she had frequently threatened suicide.

Miss Lulu Mae Perkins, residing at 63 Lane Street, Lowell, was found dead in the bath room of the house shortly before noon on May 30. She went up stairs about 8 o'clock that morning. When found, one end of a rubber pipe was in her mouth and the other end was attached to an open gas burner. Continued ill health had apparently induced temporary insanity.

At 9 A.M., on July 2, Mrs. Mary B. Green was found on the floor of her dining room at 10 Worcester Square, Boston. The gas was escaping freely from the wide-open jets of the chandelier. She had been for some time a sufferer from mental depression, the result of domestic troubles. She died about 4 P.M. the same day. A clear case of suicide.

On July 10, an explosion occurred at the acetylene gas plant, Marion, Mass., by which B. A. Conro, superintendent of the plant, and C. E. Allen of Utica, N. Y., who was with him repairing a leak in the generator, were injured to such an extent that they died at the St. Luke's Hospital, New Bedford, where they were taken for treatment.

On July 13, Mrs. Ada G. Foss, residing at 24 Groveland Street, Haverhill, was found in her room asphyxiated by illuminating gas which was escaping from an open gas jet. It was evidently a case of suicide.

On July 14, Lucille M. Soper, aged sixteen years, residing at 25 Burlington Avenue, Lowell, was found dead in her room. The gas jet was turned half way on. It seemed probable that she had tried to reach the door before she was overcome, and that it was a case of accident.

On September 20, Herman Anderson, thirty-five years of

age, was found dead in his room at Hotel du Nord, Worcester. Gas was escaping from an open burner. Apparently a case of accident.

On September 22, Mrs. Louisa Simpson died at her home, 48 Lane Street, Lowell, as the result of inhaling illuminating gas. It was thought she accidentally turned on the gas when retiring.

On September 26, Frederick J. Gulick, aged twenty-eight, whose residence was in New York City, was found dead in his room, 382 Commonwealth Avenue, from inhaling illuminating gas. He had recently had an operation on his face which caused him a great deal of trouble and suffering, which might have tempted him not to properly shut off the gas.

On the morning of October 1, Anthony Gallagher was found dead in his bed at 650 East Seventh Street, South Boston. The key of the single gas burner was wide open; the upper sash of the window was down six inches, which would indicate there was no intention of suicide. He was eighty-three years of age.

Cyrenus E. Mayo, forty-four years old, living at 184 L Street, South Boston, was found dead on the floor of his room on October 6. The key of the bracket fixture was partly open. There was nothing to indicate that it was a case of suicide.

On October 14, George M. Tufts, sixty-one years old, was found dead on his bed at 593 Cambridge Street, Brighton, with the end of a rubber tube in his mouth, the other end being adjusted over the tip of the bracket burner in the room. A case of suicide.

Philip Landry was found dead in his room at the St. Lawrence Hotel, Lowell, on the morning of October 13, with gas escaping from a wide-open burner. There was no indication of suicide.

On October 14, John Todhunter, twenty-six years old, was found dead in his room at 83 Carver Street, Boston, with the gas escaping from a wide-open burner. The chinks and crevices around window and door were stopped with paper, in a way that indicated suicide.

On October 17, Mrs. Jennie Leonard, aged sixty-two years, was found dead in bed in her room in the Wentworth block, Lowell, with gas escaping from an open burner. Windows were tightly closed, and a small kerosene lamp on the table

was still burning. It was thought to be a case of accidental death, the key of the gas fixture turning very easily.

Clara Johnson, seventy-seven years old, was found dead in her bed at 91 E Street, South Boston, on the morning of October 19. Gas was escaping from a bracket burner, the key of which was nearly wide open. She was a visitor at the house, and it was thought to be a case of accidental death.

On October 27, Mary Buckley, a domestic employed by Mrs. Kate C. Gibbs at 56 Mulberry Street, Springfield, was overcome by gas escaping from a gas stove, and died about noon, despite the efforts made to revive her. Mrs. Gibbs, and Miss Julia Fowler, employed as a seamstress, were also affected.

Thomas O'Hare, living at 13 Stackpole Street, Lowell, on the night of November 1 set up a gas heater in his room, and the following morning he was found lying on the bed, dressed and unconscious. He was taken into the hall at once, and died in half an hour. The gas from the heater was burning, but it was also escaping freely at the point where the tubing for the stove was connected to the fixture.

On the morning of November 6, Edward Grady, night watchman on the building in course of erection for the Bigelow Carpet Company, Lowell, was found dead in the office building adjacent. It is presumed that in lighting the gas heater he turned on the lighting burner as well as the connection to the stove.

On November 17, a man who gave his name as J. A. Curtis was found dead in bed in Hotel Westerly, 1200 Washington Street, Boston. A rubber tube led from his mouth to a gas burner, of which the stop-cock was wide open.

On November 24, George W. Dahl was found dead in his room at 64 Allen Street, New Bedford. He was lying on his bed, dressed with the exception of his hat and coat, the gas jet unlighted and wide open. There was nothing to indicate a case of suicide.

On November 28, William A. Hodge, an employee at a stable on Gorham Street, Lowell, was found dead in the office of the stable. The gas was escaping from a leaking tube used as a feed pipe for the gas radiator.

On November 29, Arturo Alessa, an Italian, aged sixteen, and a recent arrival in the city of Boston, was found dead in his

room, 30 Hull Street, with gas escaping from an open burner. It is supposed that he blew the gas out, as he was not familiar with the use of it.

On the morning of December 7, James Kilfoyle, twenty-two years old, employed at the Larz Anderson estate, Avon and Pond streets, Brookline, was found dead in his bed in a room he occupied in the stable building, which was heated with a gas heater. Apparently the heater was left burning when he retired, and during the night in some way the flame was extinguished.

On the morning of December 10, two recent immigrants from Russia, known only as George and Maxin, were found dead in bed at a lodging house, 17 Haskins Street, Roxbury. Being unfamiliar with its use, they probably blew out the gas light in their room.

Illuminating gas escaping from an open burner in a stove caused the death of Mrs. Harriet Ransom at 607 Washington Street, Newton, on the evening of December 9. Another woman, who was with her, was seriously affected. They were experimenting with the gas stove, and were overcome before they knew the gas was escaping.

On the morning of December 11, Hannah G. Murphy, aged twenty-two, was found on the floor of her bedroom, 129 Warwick Street, Boston, asphyxiated by gas which was still escaping through the wide-open key of a bracket burner. Apparently her death was accidental.

On December 12, Mrs. Ella Howarth, aged thirty-nine, was found dead in her room in Marston's block, 159 Middlesex Street, Lowell. The gas tubing leading to the gas heater had been removed from the fixture without shutting off the gas, and probably before Mrs. Howarth had retired for the night.

James J. Smith, fifty-six years old, was found unconscious in his bedroom, 505 Dudley Street, Boston, on the morning of December 15, the key at the bracket fixture being wide open. It moved very freely, and was so covered as to be readily opened. He died at 5 P.M. the following day. It was thought to be a case of accident.

On the morning of December 15, Rodney H. Seeley, fifty-five years old, was found unconscious in his bedroom at 86

West Springfield Street, Boston, with the gas turned on full at two burners in the room, and partly on at a burner of the gas range. He was removed to Boston City Hospital, where he died at 3 P.M. the same day. Evidently a case of suicide.

A man by the name of Alphonse Turgeon was found dead in his room at Hotel Maine, 216 Essex Street, Haverhill, on the morning of December 15. There were two burners in the room, one for lighting and the other for heating. The one for lighting was turned on, apparently through ignorance or accident.

On December 15, Joseph M. Sawyer, eighty-eight years old, boarding with Mrs. Mosher, 163 Western Avenue, Cambridge, was found unconscious in his bed. One gas burner was turned fully on. It was thought possibly that in turning off the burner on one arm of the fixture he may have accidentally hit the other stop-cock and turned the gas on. He died shortly after he was discovered.

Robert Mason, aged nineteen, whose home was in Salem, died December 16 in the bath room of the Enterprise Social Club, Newburyport. A patent gas jet is used in the bath room to heat water, and when the young man's body was found the room was full of gas and the jet open.

George Donald, thirty-five years old, was found dead in his room, 44 Hurd Street, Lowell, on the morning of December 22. A rubber pipe leading to the gas radiator had been removed from the fixture, which had been left open. He was on the bed fully clothed with an overcoat about his head.

James Chandler, aged twenty-five, was found dead on the outside of his bed at 292 Shawmut Avenue, Boston, at 2.30 P.M. December 26, with the single bracket fixture in the room wide open. There was no evidence of suicidal purpose.

Maude A. Scott, aged twenty-three, who had been much depressed by long illness, was found dead on her bed at 382 Blue Hill Avenue, Boston, at about 6.30 P.M., December 27. She had fastened a small rubber tube to a gas jet above her head, and, placing the other end in her mouth, had turned on the gas.

Alexander D. McKay, sixty-four years old, living in Cape Breton, and visiting with his son at 1A Lawrence Street, Boston, was found dead in his bed at 7 A.M., on December 28, with the gas turned on full at the fixture, and with the appearance of

carbonic oxide poisoning about the body. There was no evidence of suicide.

On the morning of December 29, Timothy J. Hayes, about thirty-five years old, was found in the premises 35 Corning Street, Boston. The house was vacant, and Hayes had obviously entered it for the purpose of larceny. Several packages of lead pipe were torn out ready for removal. He had also loosened a gas pipe, and the escaping gas had rendered him unconscious. He died before he could be removed to the hospital.

On the morning of December 30, John F. Bellows, seventy years of age, boarding at the house of Charles Taylor, 73 Windsor Street, Boston, was found dead in bed and the gas escaping from an open burner.

GAS, — NON-FATAL CASES.

As Lewis Rogers and John T. Burke were testing a gas meter at the office of the Fall River Gas Company, on the morning of January 7, one of them lighted a match in the immediate vicinity of the meter to locate a leak. An explosion followed. Rogers was thrown to the ceiling of the room, and Burke through the open door more than half way across the street. They were badly bruised, although not seriously injured.

Charles D. Hurst, employed by the John Whittaker Reed Company, attempted suicide with gas on the morning of January 7 in his shop at Worcester. He was found lying on a table in one of the rooms, with one end of a rubber tube in his mouth and the other end attached to a gas jet near the ceiling. He was discovered by one of his fellow workmen, who immediately opened the windows and telephoned to the police. He was removed to the City Hospital, where he recovered.

About 2.30, on the morning of January 10, Mrs. Cleo Atkins, aged fifty, lodging at 58 Rutland Street, Boston, was found unconscious on the floor of her room. One gas jet was wide open. A servant who happened to pass her room at about that hour heard her groans. An officer was called in, who forced the door of the room and removed her to another room, where she was restored to consciousness and later was taken to the City Hospital.

On the morning of January 11, C. B. Bailey of Salem was found overcome by gas in his room at the Howard House, Boston. The attention of the night clerk was called to his room by the strong odor of gas. The room was opened, and Mr. Bailey found unconscious. He was taken to the Massachusetts General Hospital, and recovered.

On the afternoon of January 16, Archibald Roberts, employed by the Springfield Gas Light Company at Springfield, had his face badly burned by an explosion of gas. He was placing a meter in a house on Paton Street. The room had apparently become filled with gas. Roberts lighted a match to find a leak in the pipes and an explosion followed.

Delia Shepard, employed as a domestic by Mrs. A. Frank Clark, New Bedford, was found unconscious in her room on the morning of January 21, with the gas turned on. She had recently come from North Carolina, and was not familiar with gas. She was resuscitated and soon out of danger. She had turned the gas partly off.

On the night of February 6, of nine persons at 25 Temple Street, Boston, one was rendered unconscious, and the others more or less affected, by gas which came from a broken main in Ridgeway Lane in the rear of the house. It came in through the cellar and permeated the whole house.

There was a series of gas explosions in the double apartment house at No. 13 Mortimer Place, Somerville, on February 13, between 7 and 7.30 A.M. The owner of the house, having occasion to enter the cellar with a lighted match, was thrown against the cellar wall by the first explosion, but not seriously hurt. An instant later another explosion took place in the kitchen. A policeman heard the explosions, but before he could reach the house a third explosion occurred. He immediately telephoned the gas company, whose men shut off the gas. The house caught fire, but the prompt action of the fire department prevented serious loss.

At 12.45 A.M., February 14, Mrs. Adeline Vinal, aged sixty years, and Frederic Reed, forty-five, were found unconscious in their rooms at 5 Bainbridge Street, Roxbury, by Charles McKenzie, who returned to the house at that hour. Two physicians were called, and after ten hours' work the victims

were restored to consciousness. The gas came from a leak in the main in the street, as there are no pipes in the house. All the occupants of the houses Nos. 1, 3, 5, 7 and 9 were more or less affected, and some of them were aroused with difficulty.

On the afternoon of February 17, Miss Mae Gill, while at her work at 195 Congress Street, Boston, was overcome by gas escaping from a burner that had probably been accidentally turned on. She noticed a strong smell of gas, but gave it no attention until she fell to the floor unconscious. She was taken to the Emergency Hospital, and in about three hours recovered.

On the evening of February 18, the family of Albert F. Roos of 22 Pleasant Street, Malden, were probably saved from asphyxiation by the prompt action of a policeman. Mrs. Roos and her three younger children were alone in the house, and as the officer passed he smelled gas. On entering, he found the mother and children in a partially unconscious condition, so badly overcome that they were unable to move. He opened the windows and summoned help, and the mother and children were removed to another house. A physician was summoned, who was able to resuscitate them, and no serious results followed. An investigation showed that the gas had entered several stores and buildings as well as this dwelling; that the pipes entering the house were all right, and that the gas must have come from a street main and entered the house through Spot Pond Brook, which runs under the street at that point.

An explosion of gas in the gas house at the Arnold Print Works, North Adams, on the evening of March 23, destroyed the glass in some of the business blocks, and seriously injured two men in the employ of the company. C. W. Lewis, foreman of the boiler room, and Charles Wicks, the night foreman, went into the gas house with a lantern, for the purpose of reading the meter. As they entered the building the explosion took place. The men were blown out into the yard. Mr. Wicks was badly burned about the arms, head and back. Mr. Lewis wore an overcoat, which protected his body from the flame, but his hands and face were seriously burned. The print

works do not manufacture their own gas, but have two holders which are supplied by the North Adams Gas Light Company.

On the morning of April 6, Andrew Redding was found unconscious in bed at 1 Pine Place, Boston, by his landlady, who traced the odor of gas to his room and found it escaping from an open gas jet. He was taken to the City Hospital, where he recovered. It is reported that he had been drinking heavily for several days; he probably blew the gas out, or, after having extinguished it, turned it on again.

At 8 o'clock, on the morning of May 5, Axel T. Karling, a tailor, was found unconscious on the floor of a work room at 377 Main Street, Worcester, with six gas jets turned on. He was taken to the City Hospital, and after energetic treatment revived. No reason was learned for his attempt to take his life.

At about 11 o'clock, on the morning of May 18, Mrs. Mary Leather, seventy years of age, and her daughter, Annie, thirty-eight years old, were found unconscious in their room at 264 County Street, Fall River. The odor of gas was traced to their room, the door forced, and the two women found in bed. The gas was fully turned on at one of the jets. There were two gas cocks to the fixture, close together, and when the daughter turned the gas off at one it is supposed that her hand in some way opened the other cock.

The Manhattan Market, 532 Massachusetts Avenue, Cambridge, was the scene of a gas explosion on the afternoon of June 6. Thomas Trenchard went into the basement with a lighted lamp, and an explosion followed. The flooring above was forced upward. Mrs. Margaret Pierce, a customer, who was standing directly over where the explosion occurred, was thrown to the floor and her clothes took fire. She was quickly carried to the sidewalk, and the flames extinguished. Trenchard was found on the basement stairs, unconscious. Both were taken to the Cambridge Hospital.

An explosion of gas occurred at 16 Water Street, Newburyport, on the afternoon of June 17, which wrecked the store and tenement at that number and the tenement adjoining. The basement was used by fruit dealers for the purpose of ripening bananas. They had a gas stove there to furnish heat, and in

some manner the cock was left open, and the basement filled with gas. Strats Theophilus, one of the occupants, went into the basement to receive some bananas which were to be handed him by Peter Nicholas, another one of the tenants. As he lighted a match the explosion took place, and he was badly burned. Nicholas was not injured.

Joseph Silva, thirteen years old, living at 1 Church Place, South Boston, was found in the forenoon of June 22 in his bed overcome by gas. As no gas was used in the house, it evidently entered from a break in the street main. His room was on the ground floor. The family noticed an odor of gas all the morning, but thought that it came from outside the house. They did not enter Joseph's room until a little before 11 o'clock. He was taken to the hospital, where he recovered.

Michael Mongan, thirty-five years old, made an attempt to commit suicide at his boarding house, 873 East Second Street, South Boston, on the morning of June 27. He was found unconscious in the bath room, with the gas turned on and the key-hole of the door stopped up.

Michael Noon, doing business at Globe Corners, Fall River, had a narrow escape from death by illuminating gas on the morning of July 18. He was found in his lodging room overcome by gas, which had probably escaped from a leaky main, as all the burners were closed and in good condition.

Eugene Hopkins was found in his room at a boarding house on Nicholas Street, Lowell, on the morning of July 22, overcome by gas which escaped from a burner turned on full. By prompt attention he was resuscitated.

On July 25, Willis S. Blake, 31 Waverly Street, Springfield, attempted to take his life by inhaling illuminating gas. He went into the bath room, closed the doors and windows, placed his mouth over a tube connected with the gas jet, and turned on the gas. He was discovered in time to save his life. This was in the morning; in the afternoon he made a second similar attempt, and again was discovered before it was too late.

A woman went to the Albany House, Worcester, on the night of July 29. On the following morning the odor of

gas was traced to her room, where she was found on the bed, partially overcome. She denied having any suicidal intent. She was not accustomed to the use of gas.

David Barry, an employee of the Lawrence Gas Company, while engaged in putting a plug in a main in Common Street, that city, was overcome by escaping gas. He was removed by his companion, and a physician called, who succeeded in reviving him.

On the morning of August 22, S. G. Wright of South Deerfield narrowly escaped asphyxiation at the Kendall House, Chicopee. It seemed probable that on turning off the electric light the night before he accidentally turned on the gas a little. A physician was called, who succeeded in restoring him to consciousness.

Philip Bedoin, who registered at the Chandler Hotel, Springfield, on the night of September 1, was found unconscious in his room the following morning, the gas turned on full. He was resuscitated, but refused to make any statement in regard to himself, or as to why the gas was turned on.

By an explosion of gas in a fruit store in the Goldwaite building, Lafayette Street, Salem, about 9.45 on the evening of September 7, Murial Fossa and John Carboni were badly burned about the face and hands. They were taken to the Salem Hospital.

M. E. Bosworth, a young man employed at the whip factory of Cargill, Cooke & Co., at Westfield, attempted to take his life on the morning of September 10 by turning on the gas in his room. He wrote a note, saying he was going to die, and retired. He was found in time to save his life, and was taken to the Noble Hospital.

On the morning of October 1, Bernard Luce of Boston was taken to the Haymarket Square Relief Hospital unconscious from escaping gas. He was employed as a laborer in the East Boston tunnel. While at work he was overcome by gas which escaped from a pipe broken by the pick of one of the workmen.

Samuel Pelman and his sister Ida nearly lost their lives by asphyxiation at 51 Oswego Street, Boston, where they blew out the gas when they retired, and were found the following

morning, October 3, unconscious. Physicians were called, who were able to restore them to consciousness.

An explosion of illuminating gas at 38 Margaret Street, Springfield, resulted in injury to four persons on the evening of October 10. Supposing that a new meter which had been placed in the house had caused a leak of gas, an attempt was made to examine it with a lighted candle, when the explosion occurred.

Winifred Caron of Berwick, Me., was found overcome by gas on the morning of October 12 in his room at Haverhill. He was revived by a physician, who thought he must have accidentally turned the gas on after having once shut it off.

George W. Spiller was overcome by escaping gas at his house, 366 Summer Street, Lynn, on the evening of October 19. A physician was immediately called, who revived him.

Harry J. Kromback and Augustus F. Poppe were accidentally overcome by illuminating gas at their boarding place, 151 North Street, Springfield, October 22. They accidentally turned one of the gas cocks of the chandelier by hanging some articles upon it. A physician was called, and they were soon revived.

Mrs. H. A. Gibbs and Miss Julia Fowler on October 27 at 56 Mulberry Street, Springfield, were overcome by gas at the time Mary Buckley, the servant, lost her life. By prompt attention they were resuscitated.

The Rev. Philip S. Moxom was overcome by escaping gas at his home on Dartmouth Terrace, Springfield, on the evening of October 29, as the result of his failure to light a gas heater set in one corner of his study after he had turned the gas partly on.

James A. Quinn, an employee of the Spencer Gas Company, was injured by an explosion of gas that occurred at the company's works on November 5. He recovered and was able to resume his work.

On November 5, Maud L. Noyes, about twenty-five years of age, attempted suicide at her room, 749 Middlesex Street, Lowell. She was found in a semiconscious condition, and was removed to the St. John's Hospital, where she recovered.

On the morning of November 10, James Heffron of Franklin was found unconscious in a room at the Wamsutta Hotel, North Attleborough. He had blown out the gas before he

retired. The porter managed to carry him into the hall, where he recovered.

William Brause, seventeen years old, employed at Hotel Le Favre, Roxbury, was found in his room, on the morning of November 13, unconscious from gas escaping from one of the burners. He was taken to the City Hospital, where he recovered.

Joseph Berger tried to commit suicide by inhaling illuminating gas at 35 Clinton Street, Springfield, on November 13. Despondency was the cause. He was discovered before he had reached a dangerous condition.

Pliny Whitney, residing on Blossom Street, Boston, had a narrow escape from asphyxiation by gas escaping from a gas range, on the morning of November 19. He was sent to the Relief Hospital, where he recovered.

On the morning of November 21, William Foley, a lodger at 20 Allen Street, Boston, was found overcome by gas escaping from an open burner in his room. He was taken to the Massachusetts General Hospital, and recovered.

Catherine L. Watson, thirty years old, living at 2 Fay Place, Brookline, was found unconscious from gas in a room at Clarke's Hotel, Boston, on November 23. She was taken to the City Hospital Relief Station, where she recovered.

On the morning of November 27, James K. Terry of 42 Pleasant Street, Boston, was found in bed unconscious from gas escaping from a partly open burner. He is supposed to have turned the gas on accidentally, and was sent to the Relief station where he recovered.

George Gott and his five-year-old son Robert, at 2 Hubbard Terrace, Roxbury, were found in bed unconscious on the morning of December 4 from gas escaping from a gas stove. A physician was called and they were restored to consciousness.

A servant in the employ of A. E. Morton, Orchard Street, Pittsfield, blew out the gas from two gas jets when retiring on the evening of Friday, December 5. The family were awakened the latter part of the night by the odor of gas, and Mr. Morton, upon investigation traced it to the girl's room, where she was found unconscious. A physician was called.

Her life was saved, probably from the fact that the window was open.

On the afternoon of December 10 an explosion of gas occurred at 15 Merchants' Row, Boston, which damaged the building, wrecked a plate glass window in Sanborn's Café, next door, and quite seriously injured Clayton Stoker, an employee of the fruit dealers who occupied the basement, and to some extent ten others. The probable cause was the escape of gas from a broken main in the street, which ignited in a coal hole under the sidewalk, tearing a large hole in the sidewalk and another in the entry of the building.

Miss Emma Sedarholm was overcome by gas, on the afternoon of December 11, in a real estate office, 709 Shawmut Avenue, Boston. The gas escaped from a jet which was usually burning, but which had gone out. She was sent to the City Hospital.

On Saturday afternoon, December 20, W. H. McCoy was found unconscious, lying on the bed in his room at the Arlington Hotel, Lowell. The gas was turned on full. The only window in the room was open at the top. It is thought that when he retired he left the gas burning, and that a draft from the window may have blown it out. He was resuscitated at the hospital.

Michael Erwin was found unconscious in his bed early on the morning of December 26 at his lodging house, 578 Eighth Street, South Boston. Gas was escaping from an open jet. He was taken to the City Hospital.

At 10 o'clock, on the morning of December 30, Clara Larkins, who arrived from Charlottetown, P. E. I., the day before, was found unconscious in her room at 20 Hanson Street, Boston. The burner was partly open. She was sent to the City Hospital, and on recovering said she turned the light low when retiring.

On the night of December 30, families living at 229 Havre Street, East Boston, one by the name of Silva, on the second floor, and another by the name of Noll on the third floor, were partially overcome by gas entering the house from the street through the cellar walls. The Silva family consisted of Joseph, his wife and three children; the Noll family of John M. Noll, his wife, four children and a boarder named

Michael Smith. Four of the above-named parties were rendered unconscious, the others somewhat affected. Physicians were called, and all those affected escaped serious injury.

The following table contains a summary of the gas casualties :—

NAME OF COMPANY.	Kind of Gas.	Fatal, including Suicides.	Suicides.	Non-fatal.
Boston,	Mixed,	17	9	23
South Boston,	Mixed,	4	—	2
Roxbury,	Mixed,	4	1	15
Brookline,	¹ —	7	2	5
Dorchester,	¹ —	1	1	—
Cambridge,	Mixed,	1	—	2
Lowell,	Mixed,	12	1	3
Haverhill,	Water,	4	1	1
Fall River,	Water,	4	—	5
Worcester,	Mixed,	2	1	3
New Bedford,	Mixed,	1	—	1
Springfield,	Mixed,	1	—	13
Spencer,	Water,	1	—	1
Salem,	Coal,	1	—	2
Newton and Watertown,	Mixed,	1	—	—
East Boston,	Mixed,	—	—	10
Charlestown,	Mixed,	—	—	1
Lawrence,	Mixed,	—	—	1
Lynn,	Mixed,	—	—	1
North Adams,	Coal,	—	—	2
Pittsfield,	Coal,	—	—	1
Westfield,	Coal,	—	—	1
Newburyport,	Coal,	—	—	1
Woburn,	Coal,	—	—	1
Malden,	Mixed,	—	—	5
Stoughton,	Coal,	—	—	4
North Attleborough,	Coal,	—	—	1
Chicopee,	Water,	—	—	1
Marion,	Acetylene (explosion),	2	—	—
		63	16	106

¹ January 1 to October 9, coal gas; October 14 to December 31, mixed gas.

ACCIDENTS FROM ELECTRICITY.

There were fourteen fatal accidents from electricity, two each in Chelsea and New Bedford, and one each in Boston, Somerville, Malden, Revere, Weymouth, Fall River, Newton, Woburn, Gloucester and Pittsfield; and eleven non-fatal accidents, of which three occurred in Jamaica Plain and one each in the following places: Boston, Springfield, Chelsea, Somerville, Medford, Lynn, Andover and Malden.

ELECTRICITY, — FATALITIES.

At about 12 o'clock, on February 3, Pietro Paolo Laccese, living at 39 Horace Street, Somerville, came in contact with a telegraph wire which had become broken by the wind on the night of the 2d, and which a policeman had fastened to a fence on Medford Street at the Fitchburg Railroad. This wire had fallen across the electric light wires of the Somerville Electric Light Company. The officer did not receive any shock, but when Laccese came along and touched the wire it was charged, and he was thrown to the ground. He was taken to the Somerville Hospital, but died on the way.

About 5 P.M., on February 10, William H. Nicholson, employed as lineman by the Suburban Gas and Electric Company, Revere, climbed a pole at the corner of Ocean and Shirley avenues in the beach district of Revere to do some line work. The lights of the town were burning, so that the man had full knowledge of the fact that the current was on. In some way he came in contact with a live wire, which caused his death.

Harold Brown, employed by the American Fertilizing Company of North Weymouth, was killed on the morning of February 27. He was engaged in his usual duties about the works. With a small electric lamp in his hand he started in search of some missing articles. In some way an electric circuit was completed through his body, killing him almost instantly.

On June 20 at about 1 P.M., Aloise Fischer was killed by a shock from a 2,000-volt alternating circuit of the Edison Electric Illuminating Company of Boston. Fischer, who resided at 62 Hampden Street, Boston, went upon the top of that building, and lying down on the front edge of the roof, reached out and grasped the wire, which was about eighteen inches from the building, and a foot below the roof, with his left hand, his right hand at the time resting on the zinc flashing of the roof. Both hands were badly burned.

About 12.30 o'clock, on the morning of July 4, William Wager, while assisting Michael Oates in adjusting an arc light at the corner of Sprague and Almond streets, Fall River, received a shock, causing instant death.

On the evening of July 9, C. F. Leavitt was asked to recover a boy's cap, which had been lodged on a telephone pole, also used for the support of an electric light wire, at the corner of Highland Street and Chester Avenue, Chelsea. He climbed the pole, and in doing so came in contact with a live electric light wire, which threw him violently to the ground, a distance of forty feet. He was promptly taken to the Frost Hospital, but died before arriving there.

On the afternoon of August 12, an Italian, whose name was not given, while passing along Lowell Avenue, near Elm Road, Newtonville, took hold of an electric light wire that was hanging about five feet above the ground from a cross-bar on a pole, and was instantly killed. He was only known by a metal tag bearing the number 44.

On August 28, William Butler, nineteen years old, took hold of a guy wire running from the top of a pole belonging to the New England Telephone Company to the top of a post of the fence belonging to the New York, New Haven & Hartford Railroad Company, on Bowditch Street, New Bedford. By bringing his weight upon the wire he brought that in contact with a live electric light wire, which caused his death.

On September 18, Charles W. Atkins, chief lineman for the Chelsea Gas Light Company, while at work on a pole at the corner of Marlborough Street and Broadway, Chelsea, came in contact with a live wire, and fell to the ground. He was taken home, where he died about five o'clock the same day.

On the evening of September 23, Frank Harkins, seventeen years of age, noticing that the electric light at the corner of Bryant and Conn streets, Woburn, was not burning, attempted to climb the pole and relight it. In doing so he came in contact with a live wire, and fell to the ground. He was attended by a physician, but died shortly after the accident happened.

Eastman F. Leonard, a lineman in the employ of the Malden Electric Company, while repairing a break on Marie Avenue, Everett, on the morning of September 29, came in contact with a live wire and was instantly killed.

On October 18, Hermidas A. Gouzie, a teamster in the employ of William F. Nye, Fish Island, New Bedford, was instantly killed by coming in contact with a guy wire of the New Bedford

Gas and Edison Light Company. The guy wire was in contact with a live wire.

Walter Phelps, a lineman for the Boston & Northern Street Railway Company, was killed by an electric current while at work on a pole in Gloucester on the afternoon of November 1. Apparently he came in contact with a live electric light wire of high voltage. His right arm and side were badly burned.

On November 26, Edward A. Walker, an electrician in the employ of the Berkshire Electric Company of Pittsfield, was fatally injured in West Street, where he was at work on a tall pole. He received a shock by his hand coming in contact with an electric light wire, and fell to the ground, a distance of thirty feet, receiving injuries which resulted in his death soon after his arrival at the hospital.

ELECTRICITY, — NON-FATAL CASES.

Gilbert Dykeman, an employee of the Edison Electric Illuminating Company, while on a pole on Border Street, East Boston, received a shock from a 1,000-volt alternating circuit upon which he was working, and fell or was thrown to the ground a distance of about thirty-two feet. His injuries consisted of a compound fracture of the right leg, two small burns on the right hand and burns on the fingers of the left hand.

About 9.30 o'clock, on the evening of May 18, George Ellis, a young man employed as dynamo tender at the Indian Orchard station of the United Electric Light Company of Springfield, received a severe shock and was thrown to the floor, striking in such a way as to fracture his left arm.

Frank L. Foster of 18 Hancock Street, Chelsea, was badly burned in Revere, about 5 o'clock on the afternoon of June 14, by contact with a live electric light wire, while at his work as a lineman for the Boston and Northern Street Railway Company. In some way that has not been explained an arc lamp line fell across the trolley wire. Foster was sent to straighten out the trouble. His right hand was burned by contact with the arc wire.

William Dods, an inspector for the Somerville Telephone Exchange, climbed a twenty-foot pole on Belmont Street, Somerville, at 10.30 o'clock on the morning of June 27 to examine

some wires. To steady himself, he took hold of a live wire of the Somerville Electric Light Company, receiving a shock, which caused him to fall into a net-work of wires which saved his falling to the ground. He was rescued from that position and taken to the Somerville Hospital.

Patrolman John Grady of Medford was severely burned about the hand and received a bad shock from contact with a live wire of the Malden Electric Light Company on Governor's Avenue, on the evening of July 3. He was attempting to untangle some wires which had been damaged while making a blast for a large water main for the Metropolitan Water and Sewerage Commission.

Harry Kidder, an electrician, while assisting in installing a new switchboard for the Lynn Gas and Electric Company, on July 10, standing on the concrete floor, placed his hand on the switchboard in such a way that he received a shock from a current of perhaps 2,000 volts.

On July 22, three employees of the sewer department, Boston, received a severe shock while passing a guy rope over an electric light wire at the corner of Green Street and Brookside Avenue, Jamaica Plain.

On the afternoon of October 9, John H. Playdon, tree warden of the town of Andover, while trimming trees which interfered with the electric light wires, grasped a live wire. His companion knocked the wire from his hand, and he fell to the ground. Other than severe burns on his hands and feet, he escaped without injury.

On the afternoon of October 10, Thomas Fenton, a lineman in the employ of the Malden Electric Company, while working on a pole on Main Street, Malden, came in contact with a wire carrying a 2,000-volt current. He became unconscious, and was hanging from the pole when rescued by his fellow-workmen.

GAS COMPANIES.

The following table shows the corporate names and capital of the gas companies in active operation on the thirtieth day of June last, also the localities supplied, with the population of each according to the census of 1900. Unless otherwise noted the par value of each share is \$100 : —

CORPORATE NAME.	Localities Supplied.	Popula- tion.	Capital.
Adams Gas Light Co.,	Adams,	11,134	¹ \$17,300
Amesbury & Salisbury Gas Co.,	Amesbury,	9,473	60,000
Amherst Gas Co.,	Amherst,	5,028	40,000
Arlington Gas Light Co.,	Arlington,	8,603	70,000
	Belmont,	3,929	-
	Winchester,	7,248	-
Athol Gas & Electric Co.,	Athol,	7,061	50,000
Attleboro Gas Light Company Cor- poration,	Attleborough,	11,335	46,400
Bay State Gas Co.,	Boston (in part), ²	-	2,000,000
Beverly Gas & Electric Co.,	Beverly,	13,884	142,000
Boston Gas Light Co.,	Boston (city proper),	167,257	² 2,500,000
Brockton Gas Light Co.,	Brockton,	40,063	178,500
Brookline Gas Light Co.,	Brookline,	19,935	2,000,000
	Boston (Brighton, Roxbury, South Boston and Dor- chester districts),	417,942	-
Cambridge Gas Light Co.,	Cambridge,	91,886	700,000
	Somerville (in part),	* 34,266	-
Charlestown Gas & Electric Co.,	Charlestown,	40,652	⁴ 500,000
	Somerville (in part),	* 27,377	-
	Medford (in part),	-	-
	Everett (in part),	-	-
Chelsea Gas Light Co.,	Chelsea,	34,072	300,000
	Everett (in part),	-	-
Chicopee Gas Light Co.,	Chicopee,	19,167	62,500
Citizens' Gas Light Co.,	Quincy,	23,899	33,000
Clinton Gas Light Co.,	Clinton,	13,667	³ 73,000
Cottage City Gas & Electric Light Co.,	Cottage City,	1,100	25,000
Danvers Gas Light Co.,	Danvers,	8,542	⁴ 20,000
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	7,457	⁴ 80,000
	Hyde Park,	13,244	-
Dorchester Gas Light Co.,	Boston (Dorchester district),	77,483	519,600
	Milton,	6,578	-
East Boston Gas Co.,	Boston (East Boston),	45,756	¹ 220,000
Easthampton Gas Co.,	Easthampton,	5,603	30,000
Fall River Gas Works Co.,	Fall River,	104,863	450,000
Fitchburg Gas & Electric Light Co.,	Fitchburg,	31,531	⁴ 150,000
Framingham Gas, Fuel & Power Co.,	South Framingham,	* 9,500	75,000
Gardner Gas, Fuel & Light Co.,	Gardner,	10,813	26,200
Gloucester Gas Light Co.,	Gloucester,	26,121	⁴ 100,000
Greenfield Gas Light Co.,	Greenfield,	7,927	⁴ 50,000
Haverhill Gas Light Co.,	Haverhill,	37,175	⁴ 75,000
Ipswich Gas Light Co.,	Ipswich,	4,658	16,000
Jamaica Plain Gas Light Co.,	Boston (Wards 22 and 23),	98,494	250,000
Lawrence Gas Co.,	Lawrence,	62,559	800,000
	Methuen,	7,512	-
	North Andover,	4,243	-
	Andover,	6,813	-
Leominster Gas Light Co.,	Leominster,	12,392	50,000

¹ Par value, \$25.² Sold principally to other companies.³ Par value, \$500.⁴ Par value, \$50.

* Estimated.

CORPORATE NAME.	Localities Supplied.	Popula- tion.	Capital.
Lexington Gas & Electric Co., . . .	Lexington, . . .	3,831	\$35,000
Lowell Gas Light Co., . . .	Lowell, . . .	94,969	650,000
	Dracut, . . .	3,253	—
	Tewksbury, . . .	3,683	—
	Chelmsford, . . .	3,984	—
Lynn Gas & Electric Co., . . .	Lynn, . . .	68,513	575,000
	Swampscott, . . .	4,548	—
	Saugus, . . .	5,084	—
Malden & Melrose Gas Light Co., . .	Malden, . . .	33,664	335,000
	Melrose, . . .	12,962	—
	Medford (in part), . .	—	—
	Everett (in part), . .	—	—
Marblehead Gas & Electric Light Co.,	Marblehead, . . .	7,582	20,000
Marion Gas Co., . . .	Marion, . . .	902	14,000
Marlborough Gas Light Co., . . .	Marlborough, . . .	13,609	50,000
Massachusetts Pipe Line Gas Co., . .	—	—	1,000,000
Milford Gas Light Co., . . .	Milford, . . .	11,376	72,300
	Hopedale, . . .	2,087	—
Nantucket Gas Light Co., . . .	Nantucket, . . .	3,006	36,000
Natick Gas Light Co., . . .	Natick, . . .	9,488	20,000
New Bedford Gas & Edison Light Co.,	New Bedford, . . .	62,442	650,000
Newburyport Gas & Electric Co., . .	Newburyport, . . .	14,478	140,000
Newton & Watertown Gas Light Co.,	Newton, . . .	33,587	300,000
	Watertown, . . .	9,706	—
	Wellesley, . . .	5,072	—
	Weston, . . .	1,834	—
North Adams Gas Light Co., . . .	North Adams, . . .	24,200	100,000
Northampton Gas Light Co., . . .	Northampton, . . .	18,643	¹ 75,000
North Attleborough Gas Light Co., . .	North Attleborough, . .	7,253	68,100
	Wrentham, . . .	2,720	—
Norwood Gas Light Co., . . .	Norwood, . . .	5,480	12,000
People's Gas & Electric Co. of Stoneham,	Stoneham, . . .	6,197	10,000
	Reading, . . .	4,969	—
Pittsfield Coal Gas Co., . . .	Pittsfield, . . .	21,766	125,000
Plymouth Gas Light Co., . . .	Plymouth, . . .	9,592	40,000
Roxbury Gas Light Co., . . .	Boston (Roxbury district), . . .	105,393	600,000
Salem Gas Light Co., . . .	Salem, . . .	35,956	300,000
	Peabody, . . .	11,523	—
South Boston Gas Light Co., . . .	Boston (South Boston), . .	67,809	440,000
Southbridge Gas & Electric Co., . .	Southbridge, . . .	10,025	² 50,000
South Deerfield Gas Co., ³ . . .	South Deerfield, . . .	* 1,071	² 1,750
South Hadley Gas Co., ³ . . .	South Hadley, . . .	4,526	² 3,000
Spencer Gas Co., . . .	Spencer, . . .	7,627	85,000
Springfield Gas Light Co., . . .	Springfield, . . .	62,059	500,000
	West Springfield, . . .	7,105	—
	Longmeadow, . . .	811	—
Stoughton Gas & Electric Co., . . .	Stoughton, . . .	5,442	24,000
Suburban Gas & Electric Co., . . .	Revere, . . .	10,395	294,000
	Winthrop, . . .	6,058	—
Taunton Gas Light Co., . . .	Taunton, . . .	31,036	² 160,000
Waltham Gas Light Co., . . .	Waltham, . . .	23,481	234,700
Webster Electric Co., . . .	Webster, . . .	8,804	45,000
	Dudley, . . .	3,553	—
Williamstown Gas Co., . . .	Williamstown, . . .	5,013	20,000
Woburn Gas Light Co., . . .	Woburn, . . .	14,254	45,100
Worcester Gas Light Co., . . .	Worcester, . . .	118,421	700,000

¹ Par value, \$25.² Par value, \$50.³ Unincorporated.

* Estimated.

The following are the names of the owners of gas works which at the date named were not owned by gas companies and the locations supplied:—

Holyoke Water Power Company,	. . . . .	Holyoke.
Otis Company,	. . . . .	Ware.

The company at Gloucester maintains a wharf and supplies water. The companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Holyoke, Lawrence, Lexington, Lynn, New Bedford, Newburyport, Newton, North Adams, Revere, Southbridge, Spencer, Stoughton, Waltham and Webster supplied electric light.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth:—

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	8	8	\$17,300 00
Amesbury,	7	7	60,000 00
Amherst,	48	47	39,500 00
Arlington,	14	13	69,400 00
Athol,	6	4	30,800 00
Attleboro,	22	20	44,400 00
Bay State (Boston),	5	—	—
Beverly,	43	43	142,000 00
Boston,	6	1	500 00
Brockton,	15	14	177,500 00
Brookline,	18	16	2,100 00
Cambridge,	503	440	614,400 00
Charlestown,	277	260	455,000 00
Chelsea,	103	97	294,500 00
Chicopee,	12	2	5,000 00
Citizens' (Quincy),	7	7	33,000 00
Clinton,	6	6	73,000 00
Cottage City,	3	3	25,000 00
Danvers,	17	16	11,950 00
Dedham,	19	8	2,800 00
Dorchester,	12	6	900 00
East Boston,	153	133	197,800 00
Easthampton,	45	37	24,400 00
Fall River,	34	25	79,500 00
Fitchburg,	50	43	130,950 00
Framingham,	17	15	71,500 00

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Gardner,	12	11	\$22,200 00
Gloucester,	93	77	95,500 00
Greenfield,	38	27	39,500 00
Haverhill,	7	4	74,900 00
Ipswich,	13	13	16,000 00
Jamaica Plain,	83	73	69,700 00
Lawrence,	308	274	717,800 00
Leominster,	55	52	24,800 00
Lexington,	6	6	35,000 00
Lowell,	384	323	877,600 00
Lynn,	171	157	556,100 00
Malden,	134	119	319,500 00
Marblehead,	30	27	16,250 00
Marion,	29	28	12,500 00
Marlborough,	15	15	50,000 00
Massachusetts Pipe Line,	8	7	700 00
Milford,	60	52	70,400 00
Nantucket,	44	41	34,700 00
Natick,	21	21	20,000 00
New Bedford,	389	345	581,400 00
Newburyport,	105	88	111,800 00
Newton,	183	171	279,700 00
North Adams,	40	29	95,100 00
Northampton,	52	38	45,500 00
North Attleborough,	39	32	64,300 00
Norwood,	4	3	9,333 33
People's (Stoneham),	10	8	9,000 00
Pittsfield,	62	50	111,600 00
Plymouth,	37	32	26,400 00
Roxbury,	4	—	—
Salem,	198	180	287,600 00
South Boston,	7	1	400 00
Southbridge,	71	68	47,350 00
Spencer,	14	14	85,000 00
Springfield,	94	39	79,000 00
Stoughton,	11	11	24,000 00
Suburban,	75	19	47,700 00
Taunton,	153	142	150,350 00
Waltham,	12	11	234,300 00
Webster,	20	18	30,000 00
Williamstown,	5	5	20,000 00
Woburn,	40	40	45,100 00
Worcester,	211	190	637,300 00

The following statistics exhibit a summary of the financial operations of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board: —

	FOR YEAR ENDING JUNE 30.	
	1901.	1902.
INCOME: —		
For gas sold by meter,	\$6,885,029 77	\$7,352,118 18
For gas supplied to public lamps,	172,828 75	178,816 99
From sales of coke,	279,073 15	275,081 80
sales of tar,	112,989 72	120,844 58
sales of ammoniacal liquor,	29,855 00	31,698 17
rent of meters,	2,095 62	2,215 77
rent of gas stoves and engines,	973 26	563 50
rent of gas lamps,	—	17 00
public lamps other than gas lamps,	1,313 70	4,280 23
other sources,	144 50	2,462 14
Total,	\$7,484,303 47	\$7,968,098 36
EXPENSES: —		
1. Coals,	\$1,038,946 57	\$1,105,811 17
2. Enrichers,	571,318 91	515,633 56
3. Purifying materials,	72,129 19	64,349 69
4. Water,	20,908 36	20,254 25
5. Wages at works,	520,345 86	547,659 53
6. Repairs and maintenance of works,	250,290 56	231,625 59
7. Apparatus and machinery,	27,745 18	22,888 02
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	228,226 08	261,148 87
9. Repairs, renewals and maintenance of mains and service pipes,	199,286 32	237,725 94
10. Distribution tools and appliances,	25,341 03	38,550 94
11. Repairs and renewals of meters,	85,608 13	109,453 96
12. Gas stove fixing, repairs, etc.,	55,909 19	48,728 30
13. Lighting and repairing (gas lamps only),	13,494 98	16,893 80
14. Lighting and repairing, and materials used for other lamps,	1,033 87	3,857 51
15. Directors' allowances,	10,048 30	10,479 58
16. Salaries of officers,	139,940 79	137,953 63
17. General salaries,	152,209 03	173,199 02
18. Rent of offices,	27,470 92	32,102 55
19. General office expenses,	93,888 02	126,904 18
20. Taxes,	410,524 04	412,403 83
21. Insurance,	63,630 10	70,400 05
22. Law expenses,	66,395 70	77,924 26
23. Claims,	8,636 98	6,784 63
24. Bad debts,	6,587 00	11,599 93
25. Incidental expenses,	15,984 89	9,847 29
26. Gas bought,	1,285,341 47	1,419,092 06
Total,	\$5,371,241 47	\$5,713,272 14
Leaving an apparent profit on their gas business of	\$2,113,062 00	\$2,210,150 01
They have also received for interest, etc.,	20,245 48	85,551 17
for rents, etc.,	264,103 90	373,260 98
as profits from electric lighting,	342,056 17	389,572 93
Making a total of	\$2,739,467 55	\$3,058,535 09
From these receipts should be deducted: —		
Interest on bonds and loans,	\$383,688 32	\$438,218 39
Dividends,	1,581,972 33	1,363,656 00
Other items,	842,173 54	598,263 35
	\$2,807,834 19	\$2,400,137 74
Leaving a surplus for the year of	—	\$658,397 35
Leaving a deficit for the year of	\$68,366 64	—

Five¹ of the companies appear not to have earned expenses, and seventeen² others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$467,088.41. The receipts from sales for public lamps have increased by \$5,988.24.

In Appendix A will be found, under date of June 30, 1902, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1901 show the following facts:—

	JUNE 30.	
	1901.	1902.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$29,617,505 65	\$30,816,922 24
Cash on hand,	696,043 18	919,801 84
Due for gas,	1,105,703 62	1,202,054 72
Other accounts due,	509,452 24	964,313 84
Materials, etc.,	1,301,171 91	1,328,335 01
Notes receivable,	318,959 60	117,309 78
Investments,	426,122 33	503,854 06
Electric assets,	3,407,364 93	4,064,594 03
	\$37,382,323 46	\$39,917,185 52
LIABILITIES:—		
Capital stock,	\$18,796,500 00	\$19,539,450 00
Bonds,	2,168,250 00	2,142,300 00
Notes payable,	5,456,382 01	5,004,531 88
Unpaid bills,	933,582 71	919,312 54
Unpaid dividends,	49,232 67	34,823 00
Deposits,	145,813 02	169,696 18
Interest due and unpaid,	64,758 97	3,544 77
Interest accrued but not due,	76,380 98	85,720 80
Other items,	339,932 61	2,097,025 88
	\$28,030,832 97	\$29,996,405 05
Reserved and depreciation funds,	967,065 83	868,167 42
	\$28,997,898 80	\$30,864,572 47
Surplus,	8,384,424 66	9,052,613 05
	\$37,382,323 46	\$39,917,185 52

¹ Three last year.² Nineteen last year.

Of these companies —

	JUNE 30.	
	1901.	1902.
62 ¹ show an aggregate surplus of	\$8,823,963 66	\$9,378,847 06
8 ² show an aggregate deficit of	439,539 00	326,234 01
Leaving total net surplus, as shown above . .	\$8,384,424 66	\$9,052,613 05
Which, added to reserves carried as liabilities, .	967,065 83	868,167 42
Would show an actual surplus of	\$9,351,490 49	\$9,920,780 47
Equivalent to a per cent. on capital of about .	50	51

¹ Fifty-nine in 1901.

² Eight in 1901.

The following table shows the total valuation of the property of each company, as assessed by the local assessors : —

	Assessed Value.		Assessed Value.
Adams,	\$18,000	Lynn,	\$653,900
Amesbury,	20,800	Malden,	444,150
Amherst,	15,150	Marblehead,	11,000
Arlington,	48,300	Marion,	8,000
Athol,	40,000	Marlborough,	52,635
Attleboro,	87,855	Mass. Pipe Line,	670,600
Bay State (Boston),	1,061,100	Milford,	73,550
Beverly,	146,450	Nantucket,	6,000
Boston,	5,442,300	Natick,	13,200
Brockton,	169,000	New Bedford,	673,625
Brookline,	3,053,700	Newburyport,	154,500
Cambridge,	1,201,000	Newton,	590,550
Charlestown,	787,700	North Adams,	106,500
Chelsea,	348,800	Northampton,	76,800
Chicopee,	68,000	North Attleborough,	58,100
Citizens' (Quincy),	32,000	Norwood,	19,450
Clinton,	73,700	Otis Co. (Ware),	14,500
Cottage City,	13,400	People's (Stoneham),	26,760
Danvers,	5,000	Pittsfield,	125,000
Dedham,	69,000	Plymouth,	24,450
Dorchester,	642,400	Roxbury,	863,800
East Boston,	314,400	Salem,	338,100
Easthampton,	32,000	South Boston,	484,600
Fall River,	540,100	Southbridge,	39,200
Fitchburg,	200,275	South Hadley,	2,000
Framingham,	37,000	Spencer,	22,000
Gardner,	14,850	Springfield,	701,500
Gloucester,	100,500	Stoughton,	15,500
Greenfield,	29,000	Suburban (Revere),	276,500
Haverhill,	320,450	Taunton,	142,000
Holyoke,	459,570	Waltham,	306,700
Ipswich,	19,100	Webster,	45,550
Jamaica Plain,	328,700	Williamstown,	10,125
Lawrence,	686,150	Woburn,	57,500
Leominster,	25,000	Worcester,	853,500
Lexington,	20,000		
Lowell,	1,039,660		\$25,472,255

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned : —

Amherst,	\$14,000	Lynn,	\$245,000
Beverly,	83,400	Newburyport,	60,000
Chelsea,	112,800	Newton,	65,166
Clinton,	44,500	North Adams,	42,000
Easthampton,	9,000	Southbridge,	26,000
Fitchburg,	136,255	Suburban (Revere),	244,500
Holyoke,	225,890	Webster,	21,600
Lawrence,	147,000		
Lexington,	14,200	Total,	\$1,491,311

The value assessed by the local assessors of the gas plants is then, in round numbers, \$23,500,000, as there are electric plants at Athol, Brookline, Charlestown, Cottage City, New Bedford, Spencer, Stoughton and Waltham which are not given in the above table.

The following table shows the amount paid by each company for taxes, after deducting the amounts belonging to the electrical departments : —

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams,	\$587 10	\$0 1031
Amesbury,	613 62	0800
Amherst,	236 57	4179
Arlington,	855 41	0823
Athol,	211 24	0455
Attleboro,	1,670 32	0778
Bay State (Boston),	26,956 72	0259
Beverly,	1,308 21	0763
Boston,	82,175 73	0741
Brockton,	3,612 97	0641
Brookline,	39,213 81	0498
Cambridge,	23,850 74	0732
Charlestown,	11,319 40	0777
Chelsea,	4,183 33	1093
Chicopee,	1,254 30	0665
Citizens' (Quincy),	583 16	0641
Clinton,	523 83	0436
Cottage City,	125 23	0324
Danvers,	264 60	1002
Dedham,	1,105 53	0744
Dorchester,	10,867 68	0360
East Boston,	5,030 61	0848
Easthampton,	314 41	0504
Fall River,	11,197 30	0499
Fitchburg,	1,514 60	0480
Framingham,	832 69	0892

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Gardner,	\$509 27	\$0 0974
Gloucester,	2,989 03	0789
Greenfield,	558 63	1279
Haverhill,	6,677 10	0539
Holyoke,	4,525 66	0541
Ipswich,	299 41	0887
Jamaica Plain,	5,817 29	0534
Lawrence,	13,136 14	0713
Leominster,	768 40	2728
Lexington,	171 34	2593
Lowell,	23,051 32	0625
Lynn,	8,484 23	0378
Malden,	6,303 24	0573
Marblehead,	193 50	0679
Marion,	—	—
Marlborough,	1,025 09	0856
Massachusetts Pipe Line,	16,327 52	0093
Milford,	1,947 65	1688
Nantucket,	130 25	0574
Natick,	508 76	0746
New Bedford,	7,131 07	0701
Newburyport,	1,510 96	0792
Newton,	5,871 26	0496
North Adams,	831 52	0179
Northampton,	1,764 69	0648
North Attleborough,	1,724 27	0997
Norwood,	400 63	0526
Otis Co. (Ware),	285 06	0619
People's (Stoneham),	527 11	1298
Pittsfield,	1,993 67	0752
Plymouth,	441 73	0745
Roxbury,	13,319 21	0531
Salem,	7,094 04	1126
South Boston,	7,322 88	0555
Southbridge,	309 48	1069
South Hadley,	—	—
Spencer,	204 32	0343
Springfield,	10,289 69	0522
Stoughton,	155 20	2031
Suburban (Revere),	—	—
Taunton,	3,535 23	0604
Waltham,	2,081 85	0560
Webster,	173 66	0392
Williamstown,	347 78	1808
Woburn,	1,168 93	1100
Worcester,	20,086 65	0689
	\$412,403 83	—

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$412,403.83, an average of 4.7 cents per

thousand feet of gas sold; being an increase over the amount paid the previous year of \$1,879.79 in the total, and a decrease of three-tenths of a cent for every thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

COMPANY.	Rate Per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams,	8	\$1,384 00	\$0 2431
Amesbury,	¹ —	—	—
Amherst,	5	2,000 00	—
Arlington,	¹ —	—	—
Athol,	¹ —	—	—
Attleboro,	12	5,568 00	2595
Bay State (Boston),	5	100,000 00	0961
Beverly,	10	14,200 00	—
Boston,	6	150,000 00	1352
Brockton,	¹ —	—	—
Brookline,	10	200,000 00	—
Cambridge,	10	70,000 00	2148
Charlestown,	7	35,000 00	—
Chelsea,	6,	18,000 00	—
Chicopee,	¹ —	—	—
Citizens' (Quincy),	¹ —	—	—
Clinton,	6	4,380 00	—
Cottage City,	2	500 00	—
Danvers,	¹ —	—	—
Dedham,	3	2,400 00	1615
Dorchester,	10	51,960 00	1723
East Boston,	7	15,400 00	2595
Easthampton,	6	1,800 00	—
Fall River,	8	36,000 00	1610
Fitchburg,	8	12,000 00	—
Framingham,	¹ —	—	—
Gardner,	5	1,310 00	2504
Gloucester,	² 9	7,200 00	1901
Greenfield,	6	3,000 00	6870
Haverhill,	¹ —	—	—
Ipswich,	7	1,120 00	3318
Jamaica Plain,	10	25,000 00	2296
Lawrence,	6	48,000 00	—
Leominster,	2	1,000 00	3551
Lexington,	¹ —	—	—
Lowell,	³ 13½	78,750 00	2134
Lynn,	⁴ 10	55,625 00	—

¹ No dividend declared.

² An additional dividend of three per cent., or \$2,400, was also declared from earnings of wharf property.

³ Six per cent. on \$500,000; seven and one-half per cent. on \$650,000.

⁴ Two and one-half per cent. on \$500,000; seven and one-half per cent. on \$575,000.

COMPANY.	Rate Per Cent.	Amount of Dividends.	Amount per Thousand sold.
Malden,	6	\$20,100 00	\$0 1828
Marblehead,	¹ —	—	—
Marion,	¹ —	—	—
Marlborough,	4	2,000 00	1669
Massachusetts Pipe Line,	7	70,000 00	0399
Milford,	10	7,230 00	6265
Nantucket,	¹ —	—	—
Natick,	7	1,400 00	2054
New Bedford,	6	39,000 00	—
Newburyport,	5	7,000 00	—
Newton,	² 8	22,000 00	—
North Adams,	8	8,000 00	—
Northampton,	³ 8	6,000 00	3857
North Attleborough,	7	4,767 00	2755
Norwood,	¹ —	—	—
People's (Stoneham),	¹ —	—	—
Pittsfield,	10	6,250 00	2357
Plymouth,	³ $\frac{1}{2}$	1,400 00	2361
Roxbury,	³ $\frac{1}{2}$	21,000 00	0837
Salem,	6	18,000 00	2858
South Boston,	2	8,800 00	0667
Southbridge,	4	2,000 00	—
South Hadley,	¹ —	—	—
Spencer,	¹ —	—	—
Springfield,	10	50,000 00	2535
Stoughton,	¹ —	—	—
Suburban (Revere),	⁴ 8	19,160 00	—
Taunton,	8	12,800 00	2188
Waltham,	⁵ 8	15,194 00	—
Webster,	5	2,250 00	—
Williamstown,	6	1,200 00	6240
Woburn,	8	3,608 00	3396
Worcester,	10	66,000 00	2112
		\$1,356,756 00	

¹ No dividend declared. ² Four per cent. on \$250,000; four per cent. on \$300,000.

³ Also extra dividend of six per cent., or \$4,500.

⁴ Four per cent. on \$185,000; four per cent. on \$294,000.

⁵ Six per cent. on \$175,000; two per cent. on \$234,700.

PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1902 : —

Adams,	Easthampton,	Newton,
Arlington,	Fall River,	Pittsfield,
Beverly,	Leominster,	Springfield,
Charlestown,	Lowell,	Waltham.
Chelsea,	New Bedford,	

Only one company, Lexington, has increased its price during the year.

The following pages show the prices charged by the several companies June 30, 1902, and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1901 and 1902:—

COMPANY.	Gross Price.	REMARKS.	Average Price, 1901-1902.	Average Price, 1900-1901.
Adams,	\$2 00	10 per cent. discount if paid within 5 days from date of bill; 20 per cent. to users of gas stoves,	\$1 81	\$2 00
Amesbury,	2 00	For payment on or before the 10th of the month, if bill amounts to \$5, discount 5 per cent.;	1 55	1 46
Amherst,	6 00	to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas,		
		with 5 to 8 per cent. of air.	5 47	5 49
Arlington,	2 00	10 per cent. discount if paid before the 15th of the month. Two large customers, 20 per		
		cent. discount.	1 83	1 84
Athol,	3 00	Discounts: 50 cents per M if bill is paid within 10 days; 10 per cent. additional to small		
Attleboro,	1 70	mills, etc.; 20 per cent. to large mills, etc.; 50 per cent. for gas for cooking,	1 94	1 97
Bay State (Boston),	1 00	Discount of 20 cents per M if paid on or before the 16th of the month,	1 51	1 52
Beverly,	1 60	Discount of 20 cents per M on all bills paid on or before the 15th of the month,	1 00	96.8
Boston,	1 00	Discount of 20 cents per M on all bills paid on or before the 15th of the month,	1 43	1 54
Brookton,	1 60	Discount of 30 cents per M on all bills paid on or before the 15th of the month,	99.3	99.2
Brookline,	1 00	Discount of 30 cents per M to city of Boston,	1 31	1 41
Cambridge,	1 20	Discount of 20 cents per M if paid within 15 days from date of bill,	97.5	98.2
Charlestown,	1 20	Discount of 20 cents per M if paid in 10 days,	1 01	1 01
Chelsea,	1 35	Discount of 10 per cent. on bills paid on or before the 15th of the month; \$1.15 per M to	1 10	1 11
		consumers of over 250,000 feet per annum,		
Chicopee,	2 25	Discount 50 cents per M, and if used for fuel 75 cents per M on bills paid on or before the	1 26	1 36
		10th of the month. To consumers using 40,000 feet per month, \$1.50; 60,000 feet per		
		month, \$1.40; special rates to very large consumers,	1 40	1 39
Citizens' (Quincy),	2 00	Discount 10 per cent. on bills paid within 10 days; if used for fuel, 30 per cent. Large con-	1 93	1 94
Clinton,	2 00	sumers supplied at from 17½ to 30 per cent. discount,		
Cottage City,	2 20	Discount 20 cents per M if paid in 5 days. For fuel through separate meter, \$1.20 per M net.	1 64	1 71
		During November, December, January, February, March and April, \$1 net per M. Water		
		gas (non-illuminating),		
Danvers,	2 40	On monthly bills of 1,000 feet, \$2.40; 1,000 to 6,000 feet, \$2.20; over 6,000 feet, \$2; 10 per	1 42	1 46
		cent. discount from above prices if paid on or before the 15th of the month,	1 88	2 25

COMPANY.	Gross Price.	REMARKS.	Average Price, 1901-1902.	Average Price, 1900-1901.
Dedham,	\$1 70	Discount 10 per cent. for payment before the 15th of the month,	\$1 53	\$1 59
Dorchester,	1 00	Discount of 10 cents per M on bills paid on or before the 15th of the month,	99.8	99.9
East Boston,	1 35	Discount to large consumers, 70 cents to 80 cents per M; to others, 50 cents,	1 27	1 37
Easthampton,	2 50	Discount 10 cents per M,	1 79	1 91
Fall River,	1 10	Discount of 20 cents per M for payment on or before the 20th of the month,	1 09	1 13
Fitchburg,	1 65	Discounts: If payment is made before the 15th of the month, 10 per cent.; if used for fuel,	1 46	1 47
Frammingham,	2 00	25 per cent.; if used in gas engines, 7½ per cent.,		
Gardner,	2 20	Discount 20 cents per M if paid by the 10th of the month,	1 51	1 52
Gloucester,	1 50	Discount 20 per cent. if paid on or before the 15th of the month,	2 00	2 99
Greenfield,	2 50	On bills of \$2.50 per month for dwellings 5 per cent. discount if paid in five days; on bills	1 22	1 21
Haverhill,	1 10	of \$2.50 for stores 10 per cent.; \$1.50 net, if used for fuel,	2 14	2 16
Holyoke,	1 50	Discount 10 cents per M if paid on or before the 10th,	1 01	1 01
Ipswich,	2 50	Discounts: 20 cents per M to consumers of 360,000 feet per year; 10 per cent. to all others if		
Jamaica Plain,	1 20	paid within 5 days after presentation of bill,	1 34	1 34
Lawrence,	1 10	20 cents per M discount on all bills paid within 15 days,	1 95	2 01
Leominster,	2 00	Discount 10 cents per M if paid on or before the 15th of the month. Discount of 25 cents	1 01	99.8
Lexington,	5 00	per M to city of Lawrence,	2 55	3 38
Lowell,	1 10	Discount 10 per cent. on bills paid on or before the 10th of the month,	4 29	2 53
Lynn,	1 20	Discount of 10 per cent. on bills less than 1,000 feet, 20 per cent. on bills of 1,000 feet and less	92.6	1 00
Malden,	1 40	than 3,000 feet, 30 per cent. on bills of 3,000 feet and over for payment by the 10th of the	1 00	1 00
Marblehead,	2 50	month,	1 22	1 21
Marion,	12 50	Discount 20 cents per M if paid within 5 days,	2 12	2 04
Marlborough,	2 50	Discount 20 cents per M for payment within 10 days,	12 50	-
Milford,	1 70	Discount 20 cents per M if paid by the 15th of the month,		
Nantucket,	2 50	Discounts: 12½ per cent. on monthly bills of \$1 to \$15; 20 per cent. on bills from \$15 and up-		
		wards and used in gas engines,		
		A cetylene gas,		
		Discounts: 10 per cent. on monthly bills for not less than 1,000 feet, and 20 per cent. when		
		per M,		
		Bills amounting to \$50 a month, 15 per cent. discount,		
		Net rate to most consumers \$2; to some \$1.50,		

Natick,	2 00	Discounts: 10 cents per M if paid on or before the 10th of the month; 20 cents per M to consumers of 4,000 feet. Fuel gas, \$1.50 per M.	1 76	1 77
New Bedford,	1 30	Discounts: 10 cents per M on bills up to 4,000 feet per month; over 4,000 feet or over for gas engines, \$1 per M net; special consumers of 100,000 feet, \$1 net per M.	1 18	1 20
Newburyport,	1 60	Discount 10 cents per M if paid before 12th of the month.	1 49	1 49
Newton,	1 30	Discount 15 cents per M if paid before the 15th of the month.	1 13	1 26
North Adams,	1 60	Gross rate upon a sliding scale of \$1.60 to \$1.20, according to consumption, with a discount of 10 per cent. from these prices on all bills paid on or before the 10th of the month; to some consumers, for mill consumption, special rates.	1 02	1 07
Northampton,	1 70	30 cents per M discount if paid within 8 days; special rates to largest consumers.	1 37	1 41
North Attleborough,	1 75	Discount of 25 cents per M on bills paid before the 16th of the month.	1 51	1 51
Norwood,	2 25	If paid within 15 days, discount of 50 cents per M.	1 75	1 75
Otis Company (Ware),	2 00	Public institutions, \$1.75.	2 00	2 00
People's (Stoneham),	2 50	Discounts: For payment before the 15th of the month of 10 per cent. if for lighting; 20 per cent. if for mechanical purposes.	2 23	2 29
Pittsfield,	1 50	Discount 10 per cent. on all bills paid before 10th of the month.	1 45	1 58
Plymouth,	2 50	Special price to large consumers.	1 90	1 90
Roxbury,	1 00	Discount 20 cents per M if paid on or before the 15th of the month.	1 00	99.9
Salem,	1 45	Discounts: 5 per cent. to consumers of 2,000 feet and not less than 1,000 feet per month; 10 per cent. to consumers of over 2,000 feet to 5,000 feet; and 10 per cent. additional for all above 5,000 feet. Fuel gas, \$1.50 per M.	1 26	1 28
South Boston,	1 00	Discount 10 per cent. if paid by 10th of month. Acetylene gas.	99.2	99.4
Southbridge,	2 50	Discount 10 per cent. if paid before the 20th of the month.	2 16	2 21
South Hadley,	15 00	If used in gas stoves, \$1.50. Discounts: 25 cents per M on lighting bills; 10 cents per M on fuel bills, if paid before the 10th of the month.	13 50	-
Spencer,	2 00	10 cents per M discount on all bills paid on or before the 10th of the month.	1 54	1 70
Springfield,	1 10	Discount 10 per cent. if paid by the 10th of the month.	1 04	1 12
Stoughton,	5 50	Discount 20 per cent. if paid by the 15th of the month. Pure oil gas.	4 83	4 87
Suburban (Revere),	1 50	Over 125,000 feet per quarter, \$1.20 per M.	1 30	-
Taunton,	1 30	Discount 15 cents per M, if paid by the 15th of the month.	1 27	1 27
Waltham,	1 40	For gas stoves, \$1.50; discount of 5 per cent. to all consumers from these prices if paid before the 10th of the month. Special discount to largest consumer.	1 28	1 38
Webster,	2 00	Discount 25 cents if paid on or before the 10th of the month; some large consumers, \$4.50 per M net. Pure oil gas.	1 74	1 74
Williminstown,	5 25	Discount 30 cents per M if paid on or before the 15th of the month; special rate for very large consumption.	4 92	4 91
Woburn,	1 80	Discount 20 cents per M if paid on or before the 15th of the month.	1 51	1 51
Worcester,	1 20		1 01	1 00

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$1.03 per thousand feet. If the Boston and Brookline companies be excluded the average is \$1.06. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.62, the average received by all is \$1.07 per thousand. The average price for oil gas is \$4.87 per thousand feet.

The average price paid by consumers of coal gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08.

The following table shows the amount of gas made in the year ending June 30, 1902, and in the year ending June 30, 1901; the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1902, and the percentage of unaccounted-for gas in both years.

NOTE.—The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

Coal Gas.

COMPANY.	Gas made. Year ending June 30, 1902.	Gas made. Year ending June 30, 1901.	Gas sold by Meter. Year ending June 30, 1902.	Gas sold by Meter. Year ending June 30, 1901.	Gas sold for Public Lamps. Year ending June 30, 1902.	Gas sold for Public Lamps. Year ending June 30, 1901.	Gas used at Works. Year ending June 30, 1902.	Gas unac- counted for. Year ending June 30, 1902.	Percent- age unac- counted for, 1902.	Percent- age unac- counted for, 1901.
Adams,	Feet. 6,895,510	Feet. 6,956,340	Feet. 5,694,000	Feet. 5,268,485	Feet. —	Feet. —	Feet. 44,200	Feet. 1,067,310	15.68	23.60
Amesbury,	8,375,000	6,920,000	7,667,900	6,264,300	—	264,000	160,000	557,100	6.55	4.94
Arlington,	12,004,336	10,392,100	10,392,100	9,616,900	—	—	60,000	1,883,238	15.30	18.24
Athol,	5,088,550	4,639,000	4,639,000	4,736,600	—	—	123,900	327,650	6.44	4.70
Attleboro,	22,996,000	22,306,000	21,458,100	20,042,900	—	—	281,000	2,256,900	9.88	9.11
Bay State (Boston),	11,043,445,310	2,836,791,000	31,041,097,310	4,827,904,000	—	—	2,313,000	—	—	.70
Beverly,	18,356,600	15,677,700	17,037,200	14,733,000	108,800	98,800	—	989,600	5.38	3.67
Boston,	51,117,551,410	1,143,539,300	1,102,017,550	1,125,516,380	7,636,910	7,681,030	3,762,600	4,338,350	1.39	.61
Brookton,	64,186,200	53,209,500	55,939,489	44,937,900	441,691	401,379	645,000	7,255,779	11.30	13.66
Brookline,	7,864,355,288	8,785,987,000	9,744,266,270	10,700,835,540	43,060,720	41,993,230	359,230	76,892,068	8.90	5.43
Cambridge,	368,962,000	343,693,000	322,403,620	304,813,620	3,531,913	3,867,073	1,650,000	41,528,467	11.25	9.66
Charlestown,	11,191,918,000	147,939,600	139,897,100	129,938,000	5,822,129	5,731,396	967,600	5,211,171	3.43	7.40
Chelsea,	43,412,200	41,469,000	38,269,700	36,676,350	—	—	232,600	4,893,900	11.20	10.97
Chicopee,	21,380,300	19,842,500	18,508,300	16,257,700	352,000	194,000	219,500	2,302,900	10.77	13.77
Citizens' (Quincy),	11,831,300	11,246,000	8,093,100	7,673,400	1,000,000	1,000,000	163,500	2,578,700	21.17	21.17
Clinton,	13,827,600	13,135,300	12,023,100	10,891,600	—	—	261,200	1,543,900	11.17	14.95
Cottage City,	4,190,830	3,777,500	3,047,000	2,691,900	816,330	679,630	—	327,500	7.81	10.69
Danvers,	3,313,100	3,177,000	2,639,600	2,226,200	—	—	97,500	576,000	17.39	37.49
Dedham,	14,622,900	15,678,600	14,813,100	12,307,800	46,700	63,200	275,000	3,500,400	18.80	18.79
Dorchester,	14,318,296,542	14,285,943,000	272,587,800	247,760,950	29,007,300	27,934,900	429,200	16,272,242	5.11	3.42
East Boston,	68,881,990	59,012,000	54,975,690	47,237,560	4,870,174	4,191,711	590,000	9,000,694	13.07	11.81
Easthampton,	6,973,500	6,839,920	6,244,300	5,987,400	—	—	51,200	675,000	9.72	11.62

- ¹ Includes 48,916,000 feet bought.
² Includes 26,619,000 feet bought.
³ 1,225,500 feet to private consumers; 1,039,871,810 feet to other companies.
⁴ 1,371,700 feet to private customers; 826,532,300 feet to other companies.
⁵ Includes 938,966,750 feet bought.
⁶ Includes 1,012,547,300 feet bought.
⁷ Includes 837,305,288 feet bought.
⁸ Includes 769,887,000 feet bought.
⁹ Includes 27,980,000 feet sold to other companies.
¹⁰ Includes 7,425,000 feet sold to other companies.
¹¹ Includes 62,536,000 feet sold to other companies.
¹² Gas bought.
¹³ Includes 3,031,290 feet sold to other companies.
¹⁴ Includes 42,914,500 feet bought.
¹⁵ Includes 13,124,000 feet bought.

Coal Gas — Concluded.

COMPANY.	Gas made. Year ending June 30, 1902.	Gas made. Year ending June 30, 1901.	Gas sold by Meter. Year ending June 30, 1902.	Gas sold by Meter. Year ending June 30, 1901.	Gas sold for Public Lamps, Year ending June 30, 1902.	Gas sold for Public Lamps, Year ending June 30, 1901.	Gas used at Works and Offices. Year ending June 30, 1902.	Gas unac- counted for. Year ending June 30, 1902.	Percent- age unac- counted for, 1902.	Percent- age unac- counted for, 1901.
Fall River,	Feet. 252,000,200	Feet. 196,642,900	Feet. 222,230,100	Feet. 189,900,600	Feet. 1,441,258	Feet. 1,445,138	Feet. 982,100	Feet. 7,200,342	3.10	2.40
Fitchburg,	35,356,200	30,611,400	30,851,000	26,602,500	700,000	700,000	394,500	3,403,800	9.64	9.46
Framingham,	10,790,400	9,340,000	9,335,200	8,268,800	-	-	547,700	885,400	8.21	6.48
Gardner,	1-	1-	5,230,700	2,905,100	1,015,320	1,015,480	150,000	1,591,280	4.03	4.23
Gloucester,	39,566,800	35,242,400	36,861,800	32,601,100	-	-	66,100	477,000	9.72	10.30
Greenfield,	4,909,700	4,777,600	4,366,800	4,209,000	-	-	-	-	-	-
Haverhill,	133,705,000	124,174,000	122,029,600	113,859,000	1,858,200	1,593,100	1,569,900	8,274,300	6.18	6.52
Holyoke,	93,664,865	87,645,039	83,438,300	76,701,300	153,006	145,024	789,900	9,213,980	9.84	11.51
Ipswich,	3,422,110	3,367,560	3,251,900	3,174,700	123,210	135,890	10,000	30,000	.88	.59
Jamaica Plain,	2 125,515,938	2 94,070,600	94,402,100	84,258,400	14,482,931	14,369,199	134,100	16,584,429	13.22	4.96
Lawrence,	195,840,200	155,403,200	184,088,500	146,414,600	163,100	135,000	1,991,700	9,211,085	4.70	4.50
Lowell,	406,461,000	351,982,000	361,980,000	348,198,700	6,984,300	6,787,200	3,292,400	33,712,300	8.29	6.32
Lynn,	241,096,900	212,375,700	224,514,600	197,189,800	-	-	3,124,200	13,547,100	5.62	5.62
Malden,	134,738,000	111,310,200	109,951,100	90,534,200	-	-	1,119,500	23,761,400	17.63	17.98
Marblehead,	4,503,500	4,314,900	2,850,200	2,473,400	-	-	142,200	1,602,800	34.89	39.85
Marlborough,	13,131,200	11,613,300	11,980,600	9,962,800	-	-	182,900	957,300	7.29	11.83
Massachusetts Pipe Line,	2 1,754,643,568	2 1,973,731,400	3 1,754,643,568	3 1,799,178,000	-	-	-	4,424,600	.25	8.81
Milford,	13,610,510	15,216,750	11,539,700	13,047,000	-	-	115,300	1,958,510	14.39	13.31
Nantucket,	2,847,680	2,698,400	2,271,000	2,070,530	-	-	53,000	523,680	13.39	21.34
Natick,	7,617,100	6,831,500	6,727,700	5,968,900	90,000	90,000	95,000	705,400	9.26	10.35
New Bedford,	108,199,700	95,449,500	93,508,700	83,061,000	8,244,326	8,103,536	80,300	6,166,174	5.70	4.28
Newburyport,	21,983,770	20,042,500	19,066,200	16,638,800	-	-	350,000	2,580,570	11.74	14.84
Newton,	123,596,000	112,737,000	109,009,600	101,068,100	9,325,000	8,912,000	353,000	4,691,400	3.80	2.05
North Adams,	51,618,200	46,316,000	44,813,800	44,813,800	37,000	50,000	614,000	4,502,000	8.71	11.91
Northampton,	30,502,800	27,605,000	27,224,000	24,533,600	-	-	440,000	2,849,210	9.35	9.99
North Attleborough,	18,194,600	17,833,600	17,301,867	17,091,066	873,786	803,817	142,100	754,833	4.15	3.06
Norwood,	1-	1-	6,735,610	6,577,120	-	-	-	1-	-	-
Ods Co. (Ware),	7,144,190	6,194,510	4,569,316	3,799,300	3,664	3,524	94,000	244,871	3.43	5.50
People's (Stoneham),	2 4,607,100	4 3,793,300	4,062,600	3,782,500	-	-	-	544,500	11.82	.34
Pittsfield,	30,119,200	22,107,000	26,523,400	21,646,450	-	-	540,700	2,908,100	9.66	1.07
Plymouth,	6,991,250	5,952,530	5,928,600	5,116,000	-	-	134,300	835,690	13.38	12.45

	2 255,031,000	3 243,957,000	5 219,272,121	6 238,994,600	2,418,990	2,107,760	390,350	2,962,539	1.16	.99
Roxbury,	.	.	.	.	.	.	.	.	.	.
Salem,	69,469,400	68,984,400	62,976,300	61,331,700	-	215,000	982,600	5,531,500	7.96	9.40
South Boston,	2 139,015,060	2 123,893,000	125,416,900	116,946,500	6,565,650	5,173,200	295,400	6,695,110	4.82	1.13
Southbridge,	3,330,210	2,896,950	2,867,700	2,505,100	26,000	26,000	50,000	3,665,510	11.01	11.59
Spencer,	7,519,000	6,177,600	5,960,500	5,324,000	-	-	106,800	1,457,700	19.39	6.92
Springfield,	213,873,000	185,141,000	197,264,200	168,415,430	-	-	1,069,700	13,443,100	7.22	8.39
Suburban (Revere),	2 3,030,460	-	1,400,000	-	-	-	26,300	1,104,160	36.41	-
Taunton,	66,923,000	54,510,000	57,762,700	50,390,300	730,400	749,200	1,069,900	7,941,000	10.52	3.97
Waltham,	42,293,900	39,130,100	36,556,200	33,751,700	593,000	680,000	797,100	4,335,600	10.25	10.26
Webster,	5,141,000	4,490,000	4,433,341	3,729,000	-	-	77,100	610,559	11.88	15.09
Woburn,	12,127,500	12,083,500	10,625,200	10,781,830	-	-	201,200	1,301,100	10.73	9.43
Worcester,	327,531,000	289,942,000	306,531,800	273,613,300	5,893,600	5,700,200	839,990	14,328,700	4.37	3.46
	9,198,150,537	8,696,306,339	8,608,150,052	8,035,785,571	157,921,058	153,050,667	36,230,480	409,405,499	-	-

Oil Gas.

	1 -	7 3,098,100	1 -	566,150	483,196	-	-	6,000	1 -	-
Amherst,	.	.	.	2,816,550	2,661,030	-	-	-	280,550	-
Leominster,	.	.	.	660,750	835,600	-	-	24,000	93,430	6.79
Lexington,	.	.	.	764,000	782,000	-	-	-	1 -	9.52
Stoughton,	1 -	1 -	1 -	1,529,400	1,453,800	393,780	390,250	18,000	1 -	-
Williamstown,	1 -	1 -	1 -	6,336,850	6,215,626	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-

Acetylene Gas.

	40,000	13,224	-	26,766	-	-	-	11,010	27.22	-
Marion,	.	.	.	.	.	.	.	.	.	.
South Hadley,	40,450	29,440	-	-	-	-	-	-	-	-

¹ Quantity unknown.³ Sold to other companies.⁵ Includes 800,371 feet sold to other companies.⁷ 520,000 feet water gas.² Gas bought.⁴ Includes 3,350,300 feet bought.⁶ Includes 714,600 feet sold to other companies.

Table showing Amount of Gas sold to Other Companies for Year ending June 30, 1902.

SOLD BY—	Sold to—	Number of Feet.	Amount paid.
Bay State (Boston), . . .	{ Boston, 645,825,750 Roxbury, 255,031,000 South Boston, 139,015,060 Brookline, 110,000 Brookline, 552,600 Dorchester, 24,506,997 Jamaica Plain, 2,543,003 Suburban (Revere), 3,030,400		\$387,495 45 153,018 60 83,409 04 66 00 331 56 14,704 20 1,525 80 1,515 64
Boston,	{ Bay State, 48,916,000 Boston, 293,141,000 Brookline, 836,642,688 Charlestown, 97,150,000 Chelsea, 42,619,900 Dedham, 18,622,900 Dorchester, 293,789,545 Everett, 788,600 Jamaica Plain, 122,972,935		12,229 00 73,285 25 250,992 80 29,145 00 12,785 97 5,698 60 88,136 86 196 16 36,891 88
Brookline,	{		
East Boston,	{		
Massachusetts Pipe Line, . .	{ Dorchester, 800,371 People's (Stoneham), 4,758,100		480 22 5,897 95
Roxbury,			
Town of Wakefield, . . .			

The following table shows the daily capacity of the several works June 30, 1902, and the greatest and least day's output during the year ending with that date, for each of the companies : —

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	80,000	¹ —	—	¹ —	—
Amesbury,	100,000	¹ —	—	¹ —	—
Amherst,	8,000	3,200	Nov. 23,	300	July 7.
Arlington,	100,000	60,000	Dec. 29,	19,000	July 11.
Athol,	75,000	34,640	Jan. 30,	4,260	June 1.
Attleboro,	260,000	100,000	Dec. 12,	26,000	July 7.
Bay State (Boston), . .	4,000,000	5,065,000	Dec. 17,	500,000	July 26.
Beverly,	100,000	116,900	Dec. 12,	23,100	July 13.
Boston,	6,000,000	4,881,000	Nov. 12,	991,000	July 14.
Brookton,	300,000	267,200	Dec. 15,	92,300	July 4.
Brookline,	4,000,000	3,392,000	Dec. 24,	1,031,000	July 14.
Cambridge,	3,000,000	1,653,000	Dec. 17,	439,000	July 14.
Charlestown,	800,000	619,000	Dec. 24,	250,000	July 21.
Chelsea,	250,000	211,000	Jan. 2,	63,300	Aug. 3.
Chicopee,	120,000	111,600	Nov. 12,	30,500	April 6.
Citizens' (Quincy), . .	70,000	50,300	Dec. 24,	19,400	July 21.
Clinton,	90,000	75,900	Dec. 30,	15,500	July 8.
Cottage City,	60,000	41,000	Aug. 21,	3,200	Mar. 20.
Danvers,	20,000	15,620	Dec. 24,	4,660	May 1 4.
Dedham,	75,000	87,100	Dec. 3,	23,700	July 25.
Dorchester,	300,000	1,264,000	Dec. 24,	525,000	July 14.

¹ No record.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
East Boston, . . .	400,000	301,886	Dec. 24,	88,469	July 15.
Easthampton, . . .	35,000	53,290	Dec. 4,	5,040	July 29.
Fall River, . . .	1,000,000	1,148,000	Dec. 30,	334,100	April 20.
Fitchburg, . . .	150,000	147,900	Dec. 31,	57,500	July 14.
Framingham, . . .	100,000	50,000	Dec. 5,	12,400	Sept. 22.
Gardner, . . .	50,000	1—	—	1—	—
Gloucester, . . .	180,000	176,600	Dec. 24,	53,700	May 18.
Greenfield, . . .	60,000	20,000	Dec. 22,	6,800	July 22.
Haverhill, . . .	600,000	586,000	Jan. 1,	180,000	July 16.
Holyoke, . . .	500,000	404,979	Jan. 8,	130,783	July 14.
Ipswich, . . .	100,000	18,700	Dec. 21,	2,500	June 11.
Jamaica Plain, . . .	500,000	513,399	Dec. 24,	157,282	June 16.
Lawrence, . . .	1,250,000	807,761	Dec. 24,	264,424	July 21.
Leominster, . . .	100,000	25,400	June 28,	3,550	July 2.
Lexington, . . .	20,000	4,900	Dec. 24,	800	June 16.
Lowell, . . .	3,000,000	2,319,000	Dec. 30,	433,000	July 14.
Lynn, . . .	1,400,000	1,046,200	Dec. 3,	341,200	July 14.
Malden, . . .	750,000	546,900	Dec. 2,	167,500	July 2.
Marblehead, . . .	30,000	17,500	Sept. 1,	6,670	Jan. 26.
Marion, . . .	2,000	1—	—	1—	—
Marlborough, . . .	150,000	55,800	Jan. 7,	13,200	July 6.
Massachusetts Pipe Line,	6,500,000	7,393,700	Sept. 11,	3,673,300	April 15.
Milford, . . .	80,000	61,700	Dec. 9,	13,250	July 3.
Nantucket, . . .	30,000	12,670	Aug. 12,	3,650	Mar. 16.
Natick, . . .	35,000	34,500	Nov. 27,	10,500	July 14.
New Bedford, . . .	600,000	477,400	Dec. 24,	156,700	July 28.
Newburyport, . . .	200,000	106,700	Dec. 24,	22,700	July 21.
Newton, . . .	500,000	584,000	Dec. 4,	130,000	July 15.
North Adams, . . .	250,000	216,000	Nov. 13,	54,000	April 21.
Northampton, . . .	175,000	134,541	Nov. 12,	40,216	July 15.
North Attleborough, . . .	160,000	86,700	Nov. 11,	15,900	Aug. 11.
Norwood, . . .	1—	1—	—	1—	—
Otis Co (Ware), . . .	70,000	43,482	Nov. 28,	7,745	July 8.
People's (Stoneham), . . .	15,000	1—	—	1—	—
Pittsfield, . . .	250,000	133,300	Jan. 15,	40,000	July 4.
Plymouth, . . .	90,000	25,270	Dec. 13,	8,750	June 11.
Roxbury, . . .	1,548,000	1,050,000	Dec. 24,	372,000	July 14.
Salem, . . .	330,000	317,600	Dec. 24,	109,500	May 18.
South Boston, . . .	425,000	615,000	Dec. 24,	187,000	July 14.
Southbridge, . . .	80,000	1—	—	1—	—
Spencer, . . .	125,000	38,000	Nov. 27,	10,000	April 4.
Springfield, . . .	1,500,000	852,000	Dec. 31,	332,000	July 21.
Stoughton, . . .	10,000	1—	—	1—	—
Suburban (Revere), . . .	—	40,700	June 9,	5,910	Dec. 2.
Taunton, . . .	700,000	408,000	Dec. 30,	73,000	June 23.
Waltham, . . .	450,000	173,800	Dec. 30,	52,600	July 14.
Webster, . . .	75,000	31,560	Jan. 15,	6,700	Sept. 17.
Williamstown, . . .	24,000	1—	—	1—	—
Woburn, . . .	80,000	55,000	Dec. 24,	11,000	July 4.
Worcester, . . .	2,000,000	1,445,000	Dec. 24,	415,000	July 14.

The following tables show the total quantity of gas sold during the year ending June 30, 1902; the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1902, and the average price the year previous:—

Coal-gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1900-1901, Per Cent.	Capital per M sold, Includ- ing Bonds.	Average Price received per M sold, 1901-1902.	Average Price received per M sold, 1900-1901.
	Feet.				
Adams,	5,694,000	8.08	\$3.04	\$1.81	\$2.00
Amesbury,	7,676,900	17.46	11.22	1.55	1.48
Arlington,	10,392,100	7.74	9.62	1.83	1.84
Athol,	4,639,000	2.06*	—	1.94	1.97
Attleboro,	21,458,100	7.06	2.44	1.51	1.52
Bay State (Boston), . . .	1,041,027,310	25.75	2.08	² 1.00	² .968
Beverly,	17,146,000	15.60	—	1.43	1.54
Boston,	1,109,654,460	2.08*	3.36	.993	.992
Brockton,	56,381,180	24.35	6.73	1.31	1.41
Brookline,	787,326,990	5.99	—	.976	.983
Cambridge,	325,935,533	5.59	2.32	1.01	1.01
Charlestown,	145,719,229	7.41	—	1.10	1.11
Chelsea,	38,269,700	4.34	—	1.26	1.36
Chicopee,	18,860,800	14.64	8.09	1.40	1.39
Citizens' (Quincy), . . .	9,093,100	4.84	7.97	1.87	1.87
Clinton,	12,023,100	10.39	—	1.64	1.71
Cottage City,	3,863,330	14.59	—	1.33	1.36
Danvers,	2,639,600	18.57	7.58	1.88	2.25
Dedham,	14,859,800	20.12	11.90	1.53	1.58
Dorchester,	301,595,100	9.39	2.85	.998	.999
East Boston,	59,345,864	15.39	4.38	1.23	1.36
Easthampton,	6,244,300	4.29	—	1.79	1.91
Fall River,	223,671,358	16.89	2.57	1.09	1.13
Fitchburg,	31,551,000	15.56	—	1.43	1.45
Framingham,	9,335,200	12.90	13.93	1.50	1.52
Gardner,	5,230,700	80.05	12.27	2.00	2.99
Gloucester,	37,875,120	12.67	2.90	1.21	1.21
Greenfield,	4,366,800	3.75	11.45	2.14	2.16
Haverhill,	123,887,800	7.30	.61	1.01	1.02
Holyoke,	83,591,906	8.78	—	1.34	1.34
Ipswich,	3,375,110	1.95	9.48	1.95	2.01
Jamaica Plain,	108,885,081	10.40	2.30	1.00	.998
Lawrence,	184,256,600	25.73	—	1.00	1.01
Lowell,	368,964,300	3.94	1.76	.926	1.00
Lynn,	224,514,600	13.86	—	1.00	1.00
Malden,	109,951,100	21.45	3.77	1.22	1.21
Marblehead,	2,850,200	15.23	11.65	2.12	2.04

¹ 1,225,500 feet to private consumers; balance to other companies.

² From sales to private consumers only.

* Decrease.

Coal-gas Companies—Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1900-1901, Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1901-1902.	Average Price received per M sold, 1900-1901.
	Feet.				
Marlborough,	11,980,600	24.92	\$6.59	\$1.68	\$1.70
Massachusetts Pipe Line, . .	¹ 1,754,643,568	2.48*	1.17	.29	.284
Milford,	11,539,700	11.55*	6.27	1.65	1.69
Nantucket,	2,271,000	9.68	15.85	2.04	2.03
Natick,	6,817,700	12.52	4.99	1.75	1.76
New Bedford,	101,753,026	11.61	—	1.23	1.24
Newburyport,	19,066,200	14.59	—	1.49	1.49
Newton,	118,334,600	7.60	—	1.17	1.30
North Adams,	46,353,000	3.32	—	1.02	1.07
Northampton,	27,224,900	10.97	2.75	1.37	1.41
North Attleborough,	17,301,867	1.23	3.94	1.51	1.50
Norwood,	7,609,396	3.10	3.86	1.82	1.82
Otis Co. (Ware),	4,602,980	21.04	—	2.00	2.00
People's (Stoneham),	4,062,600	7.41	14.89	2.23	2.29
Pittsfield,	26,523,400	22.07	6.69	1.45	1.58
Plymouth,	5,928,600	15.91	7.34	1.90	1.90
Roxbury,	251,691,471	4.06	2.39	1.00	.998
Salem,	62,976,300	2.32	4.76	1.26	1.28
South Boston,	131,982,550	8.08	3.33	.993	.994
Southbridge,	2,893,700	14.33	—	2.15	2.19
Spencer,	5,960,500	11.96	—	1.54	1.70
Springfield,	197,264,200	17.09	2.53	1.04	1.12
Suburban,	1,900,000	—	—	1.30	—
Taunton,	58,493,100	14.38	4.10	1.27	1.27
Waltham,	37,149,200	7.89	—	1.30	1.41
Webster,	4,433,341	18.89	—	1.74	1.74
Woburn,	10,625,200	1.45*	4.24	1.51	1.51
Worcester,	312,475,400	11.87	2.24	1.01	1.00
	² 8,766,080,470	—	—	—	—

Oil-gas Companies.

Amherst,	566,150	17.17	—	\$5.47	\$5.49
Leominster,	³ 2,816,550	5.84	\$28.40	2.55	3.38
Lexington,	660,750	20.93	—	4.29	2.53
Stoughton,	764,000	2.30*	—	4.83	4.87
Williamstown,	1,923,180	4.29	18.36	5.04	5.01
	6,730,630	—	—	—	—

Acetylene-gas Companies.

Marion,	39,990	—	\$362.59	\$17.16	—
South Hadley,	29,440	—	129.07	13.50	—
	69,430	—	—	—	—

¹ Sold to other companies.

* Decrease.

² Of this amount 2,826,058,749 feet were sold to other companies and resold by them.³ Includes 520,000 feet of water gas.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams,	\$2,687 59	884,574	165,809	51.1	17,307	2,225
Amesbury,	7,803 29	695,705	50,549	30.2	23,027	3,650
Arlington,	4,758 01	494,525	89,616	35.6	13,874	3,267
Athol,	—	808,385	57,096	38.3	21,086	3,391
Attleboro,	5,285 99	2,164,642	227,671	81.7	26,491	5,521
Bay State (Boston), . .	138,459 10	66,428,292	—	1.5	¹ 53,282	¹ 2,602
Beverly,	—	1,463,594	84,473	82.8	17,564	4,125
Boston,	26,194 75	7,803,253	30,649	206.4	37,537	4,132
Brockton,	8,480 45	1,259,912	162,140	63.8	19,587	4,336
Brookline,	—	2,788,696	272,350	99.1	27,595	3,941
Cambridge,	6,521 12	2,815,185	358,692	126.9	21,948	4,895
Charlestown,	—	2,866,937	102,527	130.4	21,101	4,949
Chelsea,	—	940,777	119,470	53.8	17,491	3,574
Chicopee,	8,798 28	1,087,611	132,796	69.9	15,271	2,866
Citizens' (Quincy), . .	5,786 76	725,788	205,825	42.0	15,386	2,966
Clinton,	—	1,505,326	167,618	62.8	20,801	2,698
Cottage City,	—	1,687,043	143,013	113.1	11,764	3,005
Danvers,	2,903 60	383,217	83,623	37.5	10,231	1,741
Dedham,	6,575 24	552,614	130,175	45.4	12,132	2,947
Dorchester,	6,642 62	2,330,596	125,745	101.7	20,717	4,123
East Boston,	9,692 31	2,212,301	335,529	111.5	18,387	4,776
Easthampton,	—	1,604,394	174,204	77.1	20,814	3,055
Fall River,	6,775 97	2,635,509	84,841	129.0	20,300	3,128
Fitchburg,	—	1,186,449	128,185	66.8	17,361	3,219
Framingham,	13,907 46	998,684	94,721	54.3	18,376	2,568
Gardner,	5,065 41	412,704	—	23.7	17,378	4,002
Gloucester,	5,529 33	1,903,856	79,986	74.9	24,723	5,296
Greenfield,	8,025 29	700,897	76,561	62.1	11,283	2,476
Haverhill,	1,711 54	2,827,198	188,824	120.2	23,173	5,111
Holyoke,	—	2,619,582	288,745	116.6	22,417	3,819
Ipswich,	8,399 70	885,935	7,875	41.5	20,582	2,943
Jamaica Plain,	4,220 61	1,838,246	279,985	75.0	21,247	4,600
Lawrence,	—	1,980,947	99,029	90.0	21,986	3,658
Lowell,	5,297 04	3,006,799	274,731	114.6	25,745	4,453
Lynn,	—	3,104,724	187,341	125.1	24,825	4,647
Malden,	3,747 52	992,876	214,569	56.2	17,674	4,150
Marblehead,	3,660 42	314,245	176,714	32.1	9,795	2,335

¹ Based on sales to private consumers.

Coal-gas Companies — Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas un-accounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Marlborough, . . .	\$7,706 19	1,168,668	93,381	58.4	20,001	3,817
Mass. Pipe Line, . .	114,603 01	97,426,068	245,675	—	—	—
Milford, . . .	8,728 57	1,393,155	236,445	75.1	18,552	3,782
Nantucket, . . .	19,515 37	1,231,094	283,883	144.7	8,506	2,549
Natick, . . .	5,119 20	1,026,504	106,208	91.7	11,047	2,391
New Bedford, . . .	—	1,905,156	115,455	89.2	19,633	4,096
Newburyport, . . .	—	1,371,191	185,161	64.1	21,327	4,099
Newton, . . .	—	1,189,016	47,138	49.6	22,102	3,268
North Adams, . . .	—	2,495,272	242,728	100.6	24,795	5,048
Northampton, . . .	3,634 20	1,319,208	138,061	64.5	20,454	3,877
North Attleborough, .	8,285 68	2,105,106	91,840	59.1	35,482	6,099
Norwood, . . .	4,111 89	1,064,251	—	25.6	36,806	3,540
Otis Co. (Ware), . .	—	895,495	46,555	56.4	15,860	2,120
People's (Stoneham), .	6,284 73	422,022	56,562	31.9	13,233	2,407
Pittsfield, . . .	10,502 96	1,569,432	172,077	81.0	19,374	3,914
Plymouth, . . .	10,073 69	1,090,564	216,686	86.6	15,852	3,759
Roxbury, . . .	7,133 88	2,983,041	35,224	112.5	20,731	4,275
Salem, . . .	7,406 24	1,554,724	136,558	98.4	15,795	3,363
South Boston, . . .	10,404 35	3,120,890	158,314	139.0	21,329	4,600
Southbridge, . . .	—	1,154,847	146,270	115.3	9,923	1,769
Spencer, . . .	—	434,413	106,240	34.4	12,628	2,770
Springfield, . . .	4,892 85	1,930,361	151,180	99.9	19,330	4,574
Suburban (Revere), .	—	88,824	51,619	27.6	3,215	640
Taunton, . . .	7,705 12	1,877,902	226,049	71.0	26,101	3,981
Waltham, . . .	—	1,307,216	152,562	65.5	19,654	3,918
Webster, . . .	—	835,256	115,031	89.5	9,333	2,685
Woburn, . . .	5,894 61	1,270,926	155,630	68.9	18,446	3,702
Worcester, . . .	6,519 39	2,910,212	133,449	100.6	28,395	6,347

Oil-gas Companies.

Amherst, . . .	—	101,515	—	25.6	3,959	772
Leominster, . . .	\$9,069 47	319,308	31,806	49.7	6,431	1,524
Lexington, . . .	—	174,964	24,699	35.2	4,968	1,237
Stoughton, . . .	—	166,898	—	35.6	4,687	1,387
Williamstown, . . .	3,834 82	208,925	—	20.1	8,267	2,204

Acetylene-gas Companies.

Marion, . . .	\$3,758 91	10,367	—	5.2	661	220
South Hadley, . . .	3,213 26	24,894	9,310	12.7	1,963	626

The following table shows the number of tons of coal carbonized in each of the two years to June 30, 1902, with the kind and quantities of enricher used by the various companies in making gas from coal, and the percentage of cost of coal received from residuals in the second of these two years:—

COMPANY.		Number of Tons of Coal carbon- ized, Year ending June 30, 1902.	Number of Tons of Coal carbon- ized, Year ending June 30, 1901.	ENRICHERS USED.		Cannel (Tons).	Naphtha (Gallons).	Oil (Gallons).	Percentage of Cost of Coal received from Resid- ual Products.
Arlington,	.	1,577	1,236	Kentucky shale,	.	25	—	—	19.88
Attleboro,	.	2,174	2,041	—	.	—	—	—	55.77
Beverly,	.	1,774	1,495	Gas oil,	.	—	—	5,561	43.01
Brockton,	.	5,476	4,591	Gas oil,	.	—	—	33,111	37.17
Cambridge,	.	² 25,316	28,884	Gas oil,	.	—	—	³ 47,145	49.87
Charlestown,	.	5,332	5,622	Gas oil,	.	—	—	27,985	75.41
Chelsea,	.	79	3,828	Gas oil,	.	—	—	800	—
Citizens' (Quincy),	.	1,082	1,277	—	.	—	—	—	37.70
Clinton,	.	1,231	1,244	Cannel and gas oil,	.	19	—	5,793	43.63
Danvers,	.	322	301	—	.	—	—	—	21.68
East Boston,	.	² 5,490	5,539	Gas oil,	.	—	—	—	54.37
Easthampton,	.	722	637	Cannel,	.	9	—	14,546	35.71
Fitchburg,	.	3,157	2,719	Gas oil,	.	—	—	—	56.90
Framingham,	.	² 557	—	Naphtha,	.	—	⁴ —	14,519	—
Gloucester,	.	3,298	3,034	Cannel, gas oil,	.	199	—	—	50.91
Greenfield,	.	432	438	Cannel,	.	11	—	8,160	24.34
Holyoke,	.	² 6,410	² 6,398	Gas oil,	.	—	—	25,998	30.49

Lawrence,	2 12,081	2 9,294	Gas oil,	—	—	—	2,450	53.99
Lowell,	2 21,030	2 17,184	Naphtha,	—	—	—	—	40.46
Lynn,	2 11,933	2 11,110	Gas oil,	—	—	—	4	63.71
Malden,	2 10,836	2 8,470	Gas oil,	—	—	—	3 84,436	44.67
Marblehead,	489	418	—	—	1	—	—	13.55
Marlborough,	1,284	1,098	Gas oil,	—	—	—	—	21.82
Milford,	1,262	1,586	Cannel,	—	—	39	—	37.06
Nantucket,	362	320	—	—	1	—	—	8.75
Natick,	732	676	—	—	1	—	—	29.90
New Bedford,	2 6,054	2 5,880	Naphtha, gas oil,	—	—	—	4	54.93
Newburyport,	2,170	1,990	Gas oil,	—	—	—	—	25.90
Newton,	2 10,089	10,073	Gas oil,	—	—	—	—	53.73
North Adams,	4,976	4,750	Cannel,	—	—	47	—	45.70
Northampton,	2,866	2,338	Cannel, gas oil,	—	—	43	—	45.50
North Attleborough,	1,666	1,647	—	—	1	—	—	38.60
Norwood,	1,010	1,123	—	—	1	—	—	16.78
Otis Co. (Ware),	698	610	Cannel screenings,	—	—	14	—	30.69
Pittsfield,	2 1,442	—	Naphtha, cannel,	—	—	10	3,423	30.90
Plymouth,	749	610	Gas oil,	—	—	—	—	23.54
Salem,	6,046	6,046	Gas oil,	—	—	—	—	53.86
Springfield,	2 11,134	2 14,098	Gas oil,	—	—	—	—	44.80
Taunton,	5,834	5,058	Cannel,	—	—	300	—	40.66
Waltham,	3,750	3,777	Cannel,	—	—	127	—	61.31
Woburn,	1,150	1,196	Cannel,	—	—	10	—	42.38
Worcester,	2 15,447	2 12,939	Naphtha,	—	—	—	4	37.00

¹ No enrichers used.² Not including coal for water gas.³ In addition to oil used in water-gas apparatus.⁴ Used only in water-gas apparatus and included in quantities given on page 152.⁵ Quantity unknown.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of gas made: —

Water Gas.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Adams, .	Improved Lowe, .	Anthracite, .	271.0 tons, .	Bituminous, .	52.0 tons, .	-	Gallons, .	Feet.
Amesbury, .	Lowe-Granger, .	Coke, .	9.0 "	Wood, .	1 -	-	-	6,805,510
Athol, .	Lowe-Granger, .	Anthracite, .	253.0 "	Bituminous, .	79.0 "	Gas oil, .	38,253	8,375,000
		Lackawanna, .	171.0 "	2 -	-	Naphtha, .	22,816	5,088,550
Bay State, .	Lowe, .	Anthracite, .	16,331.8 "	Anthracite, .	389.7 "	-	-	-
				Bituminous, .	2,591.7 "	Gas oil, .	3,389,357	994,529,310
				Cinders, .	1,155.2 "	Naphtha, .	1,079,803	-
				Shavings, .	198.7 "	Gas oil, .	-	-
				Carbon, .	13.5 "	-	-	-
				Wood, .	1 "	-	-	-
Boston, .	Wilkinson, .	Anthracite, .	2,196.4 "	Anthracite, ³ .	2,605.7 "	Naphtha, .	789,789	178,584,660
				Coke, .	6.5 "	-	-	-
Brookline, .	Jerzmanowski, .	Anthracite, .	376.6 "	Coke, ⁴ .	290.7 "	Naphtha, .	116,953	27,050,000
				Bituminous, .	347.0 "	-	-	-
Cambridge, .	Improved Lowe, .	Coke, .	986.2 "	Coke, .	115.8 "	Naphtha, .	327,620	68,354,000
				Breeze, .	55.7 "	-	-	-
Chicopee, .	Improved Lowe, .	Anthracite, .	481.4 "	Cinders, .	221.8 "	Naphtha, .	98,453	21,380,300
Cottage City, .	Loomis, .	Anthracite, .	115.0 "	Bituminous, .	150.7 "	Lima oil, .	272	4,190,830
East Boston, .	Improved Lowe, .	Anthracite, .	236.0 "	Bituminous, .	44.0 "	-	-	-
				Coke, .	113.0 "	Gas oil, .	63,425	2,284,900
Fall River, .	Lowe, .	Anthracite, .	3,535.9 "	Bituminous, .	52.7 chaldrons, .	-	-	-
Framingham, .	Loomis, .	Bituminous, .	159.0 "	Screenings, .	953.0 tons, .	Gas oil, .	955,444	232,000,200
Gardner, .	{ Western Gas } Construction, .	Anthracite, .	203.0 "	Bituminous, .	352.3 "	Naphtha, .	27,909	5,875,000
				-	40.0 "	Naphtha, .	5,983	-
				-	45.0 "	Gas oil, .	40,437	-

Haverhill, .	Wilkinson, .	Anthracite, .	1,737.4 "	Anthracite, ⁶ Bituminous, .	137.0 "	"	Naphtha,	672,954	133,795,000
Holyoke, .	Improved Lowe, .	Coke, .	20,270.0 bushels,	Coke, .	864.8 "	"	Gas oil,	123,187	24,206,500
Ipswich, .	Kendall, .	Naphtha, .	35,910.0 gallons,	Bituminous, .	1.8 "	"	Gas oil,	1,197	3,422,110
Lawrence, .	Improved Lowe, .	Anthracite, .	337.5 tons,	Bituminous, .	4,946.0 bushels,	"	Naphtha,	51,905	66,190,945
Leominster, .	Improved Lowe, .	Coke, .	975.1 "	Bituminous, .	147.7 "	"	Gas oil,	205,115	520,000
Lowell, .	Improved Lowe, .	Anthracite, ⁷ Anthracite, .	95.0 "	Bituminous, .	28.7 "	"	Gas oil,	7,840	170,937,000
Lynn, .	Improved Lowe, .	Coke, .	1,948.6 "	Breeze, .	34,210.0 bushels,	"	Gas oil,	815,934	105,384,800
Malden, .	Improved Lowe, .	Coke, .	726.0 "	Coke, .	43,588.0 "	"	Naphtha,	461,620	2,558,080
	Lowe, .	Coke, .	104,130.0 bushels,	Coke, .	1 -	"	Gas oil,	10,592	
		Coke, .	6,678.0 "	Coal, ⁸ -	-	"	Naphtha,	26,948	42,965,100
New Bedford, .	Improved Lowe, .	Anthracite, .	695.1 tons,	Screenings, .	112.9 tons,	"	Gas oil,	163,844	
		Coke, .	118.8 "	Breeze, .	234.6 "	"	Gas oil,	40,844	9,638,000
Newton, .	Improved Lowe, .	Coke, .	257.7 "	Coke, .	257.9 "	"	Naphtha,	73,274	13,104,600
Pittsfield, .	Improved Lowe, .	Anthracite, .	441.0 "	Screenings, .	63.6 "	"	Gas oil,	15,324	3,330,210
Southbridge, .	Improved Lowe, .	Anthracite, .	111.7 "	Screenings, .	1 -	"	Gas oil,	38,528	7,519,000
Spencer, .	Improved Lowe, .	Anthracite, .	184.0 "	Bituminous, .	57.0 "	"	Gas oil,	442,311	94,505,000
Springfield, .	Improved Lowe, .	Coke, .	1,688.0 "	Coal, ⁹ -	-	"	Gas oil,	26,292	5,141,000
Webster, .	Lowe, .	Anthracite, .	147.0 "	Coal, ⁸ -	48.0 "	"	Naphtha,	769,671	162,299,000
Worcester, .	Improved Lowe, .	Coke, .	121,088.0 bushels,						

¹ Quantities not given.² Steam from electric department.⁴ 420.5 tons used under carburetting retorts.⁵ No record.⁸ Steam from coal-gas department.³ 146,953 gallons fuel oil and 222.2 tons anthracite under carburetting retorts.⁶ 936.4 tons anthracite and 11.4 tons coke under carburetting retorts.⁹ Steam from steam-heating department.

Oil Gas.

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Amherst, . . .	Naphtha, .	11,727	{ Coke, . . .	41 tons.
Leominster, . . .	Gas oil, .	21,421	{ Wood, . . .	13 $\frac{3}{4}$ cords.
Lexington, . . .	Gas oil, .	11,280	Bituminous, .	169.5 tons.
Stoughton, . . .	Naphtha, .	16,136	Anthracite, .	49 tons.
Williamstown, . . .	Naphtha, .	30,786	Bituminous, .	85 tons.
			Wood, . . .	145 $\frac{3}{4}$ cords.

STREET MAINS.

During the year sixty companies laid about one hundred and thirty-six miles of mains, varying in the several cases from eighty feet to about twenty-one miles.

The following table shows the lengths and sizes of the mains as returned by the companies : —

COMPANY.	DIAMETER IN INCHES.																Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24	30		36		
Adams,	4,780	—	1,750	5,225	—	8,950	3,195	10,090	—	—	—	—	—	—	—	—	—	6	2,310	1,750
Amesbury,	4,247	900	2,131	5,521	—	15,525	22,079	4,413	500	—	215	—	—	—	—	—	—	11	111	6,880
Amherst,	223	1,885	6,100	11,252	—	9,986	—	—	—	—	—	—	—	—	—	—	—	5	3,046	2,350
Arlington,	2,210	288	8,823	8,779	—	59,541	4,118	25,690	4,140	382	—	—	—	—	—	—	—	21	91	15,997
Attol,	1,200	400	300	3,700	—	13,660	2,150	8,240	—	650	—	—	—	—	—	—	—	5	3,900	—
Attleboro,	250	1,496	1,420	1,295	200	17,999	10,816	17,992	838	125	—	—	—	—	—	—	—	9	4,821	2,379
Bay State (Boston),	—	—	—	—	—	—	13,373	26,549	—	6,553	7,550	—	—	3,132	10,297	15,297	—	15	3,551	—
Beverly,	—	—	150	14,002	—	15,940	24,811	2,612	4,342	—	—	—	—	—	—	—	—	11	3,777	1,735
Boston,	—	—	9,680	4,937	—	144,833	127,535	272,854	22,261	22,641	69,472	—	—	1,195	4,772	44,573	—	1750,827	142	1,087
Brookline,	42,825	11,705	2,512	9,061	—	70,715	57,972	25,881	10,325	100	3,975	—	—	—	—	—	—	44	3,950	21,465
Brookline,	10,020	13,022	27,629	33,042	131	135,232	491,187	454,425	166,001	10,581	71,944	924	19,602	19,506	25,885	3,078	3,484	282	1,733	26,238
Cambridge,	—	2,556	2,854	4,849	—	287,717	89,037	107,613	34,175	3,334	40,618	—	26,236	3,496	8,821	—	—	115	4,106	18,699
Charlestown,	—	—	—	11,565	—	136,035	67,312	26,851	10,900	7,815	7,390	301	—	—	—	—	—	50	4,369	7,808
Chelsea,	164	—	—	7,952	—	61,990	59,257	39,232	42,326	2,008	1,855	—	—	—	—	—	—	40	3,584	4,798
Chicopee,	1,050	2,686	5,303	14,368	176	22,544	22,854	9,205	3,375	6,562	3,440	—	—	—	—	—	—	17	1,803	—
Citizens' (Quincy),	2,913	4,233	2,388	12,767	—	23,175	15,600	5,075	—	—	—	—	—	—	—	—	—	12	2,791	218
Clinton,	8,391	1,871	648	6,314	16	12,860	15,271	580	1,640	88	420	534	—	—	—	—	—	9	1,113	6,276
Cottage City,	—	—	—	—	—	2,532	6,584	2,002	975	—	—	—	—	—	—	—	—	2	1,533	—
Danvers,	1,730	695	1,394	10,318	—	13,029	5,570	3,633	—	—	—	—	—	—	—	—	—	6	4,689	1,045
Dedham,	125	117	4,463	12,134	—	39,197	42,109	21,829	—	22,000	—	—	—	—	—	—	—	26	4,694	3,317
Dorchester,	—	1,668	2,631	5,531	603	147,553	278,302	174,073	8,049	17,562	40,320	—	130	8,551	395	—	—	129	2,148	19,644
East Boston,	—	—	—	2,043	—	43,167	60,889	4,590	14,604	11,445	4,900	—	—	—	—	—	—	26	4,358	21,624
Easthampton,	700	—	—	9,290	—	2,900	7,160	500	—	—	—	—	—	—	—	—	—	3	4,710	—
Fall River,	1,759	21,661	3,614	14,080	—	38,063	186,948	110,677	54,575	3,945	10,376	—	2,409	—	—	—	—	84	4,585	31,684
Fitchburg,	—	472	610	5,529	—	53,428	60,439	5,534	12,400	2,000	—	—	—	—	—	—	—	26	3,182	7,682
Framingham,	—	427	1,698	8,039	538	2,068	21,160	10,922	2,548	1,920	—	—	—	—	—	—	—	9	1,825	1,853
Gardner,	800	—	—	28,601	—	15,858	8,810	12,670	—	181	—	—	—	—	—	—	—	12	3,560	3,000
Gloucester,	—	728	2,111	3,772	466	19,012	31,863	39,678	4,472	1,070	5,868	—	—	—	—	—	—	19	4,720	6,041
Greenfield,	—	700	2,065	7,230	—	17,481	2,640	200	—	—	—	—	—	—	—	—	—	6	1,216	1,000

1 Includes 25,094 feet eighteen inch main.

2 Includes 1,199 feet three-quarter inch main.

Salem, . . .	-	2,425	17,202	-	39,309	105,178	31,646	3,902	5,214	5,738	-	3,260	-	-	-	-	213,874	14	2,674	6,542
South Boston, . . .	-	953	586	-	121,371	19,903	47,274	6,824	6,251	11,606	-	-	-	-	-	-	223,291	42	1,521	19,318
Southbridge, . . .	459	27	1,472	625	8,345	325	1,325	-	-	-	-	-	9,523	-	-	-	13,230	2	2,670	1,040
South Hadley, . . .	200	-	5,744	-	300	-	-	-	-	-	-	-	-	-	-	-	6,244	1	964	6,244
Spencer, . . .	17,829	2,683	3,564	27,270	-	16,185	-	-	-	-	-	-	-	-	-	-	72,446	13	3,806	3,500
Springfield, . . .	65	202	4,539	14,338	-	167,463	203,608	104,961	17,012	6,573	15,032	6,742	-	-	-	-	7 539,561	102	1,001	35,008
Stoughton, . . .	430	-	5,000	13,740	1,500	2,500	1,000	-	-	-	-	-	-	-	-	-	24,170	4	3,050	230
Suburban (Revere), . . .	-	-	-	-	-	-	60,406	25,819	10,349	16,368	-	-	-	-	-	-	112,942	21	2,062	112,942
Taunton, . . .	-	-	472	-	-	59,751	35,726	43,748	12,624	600	5,003	6,538	-	-	-	-	164,462	31	782	5,472
Waltham, . . .	341	1,435	1,340	4,271	-	94,545	23,797	21,361	1,500	1,460	-	-	-	-	-	-	160,050	28	2,210	6,819
Webster, . . .	725	1,250	675	140	-	14,765	17,750	8,720	-	-	-	-	-	-	-	-	28,025	5	1,625	1,010
Williamstown, . . .	5,577	8,009	5,616	14,496	-	4,478	10,116	-	-	-	-	-	-	-	-	-	9 48,603	9	1,083	-
Woburn, . . .	1,893	200	865	10,682	-	19,413	5,759	1,900	3,430	-	-	-	-	-	-	-	44,142	8	1,902	450
Worcester, . . .	5,034	2,407	3,142	37,879	-	157,796	164,655	106,436	34,655	15,999	4,171	3,164	5,107	13,397	7,025	-	9 566,924	107	1,964	43,736

* Decrease.

¹ Includes 440 feet fifteen inch main.² Includes 341 feet four and one-half inch main and 5,326 feet eighteen inch main.³ Includes 1,330 feet three-quarter inch main.⁴ Includes 12,507 feet forty-two inch, 642 feet forty-eight inch, and 941 feet fifty-four inch main.⁵ Includes 875 feet three-quarter inch main.⁶ Includes 169 feet eighteen inch main.⁷ Includes 35 feet five inch main.⁸ Includes 311 feet five inch main.⁹ Includes 6,027 feet eighteen inch main.

GAS STOVES.

In the following table, designed to show the number of gas stoves supplied by the several companies on June 30, 1902, although the figures given are taken from the annual returns they are in many cases estimates necessarily. Those with a * include only stoves leased by the companies and do not include those owned by consumers.

Adams,	60	Lowell,	5,963
Amesbury,	142	Lynn,	5,671
Amherst,	5	Malden,	900
Arlington,	189	Marblehead,	80
Athol,	50	Marlborough,	283
Attleboro,	265	Milford,	64
Bay State* (Boston),	31	Nantucket,	49
Beverly,	455	Natick,	300
Boston,*	14,074	New Bedford,	3,385
Brockton,	1,200	Newburyport,	340
Brookline,*	13,909	Newton,	1,045
Chelsea,	600	North Adams,	1,123
Chicopee,	823	Northampton,	1,180
Citizens' (Quincy),	145	North Attleborough,	217
Clinton,	215	Norwood,	12
Cottage City,	183	Otis Company (Ware),	205
Danvers,	75	People's (Stoneham),	85
Dedham,	1,136	Pittsfield,	449
Dorchester,*	7,827	Plymouth,	226
East Boston,	1,000	Roxbury,*	8,901
Easthampton,	65	Salem,	2,600
Fall River,	10,875	South Boston,*	3,670
Fitchburg,	1,038	Southbridge,	45
Framingham,	743	Spencer,	286
Gardner,	148	Springfield,	7,803
Gloucester,	700	Stoughton,	17
Greenfield,	145	Suburban (Revere),	418
Haverhill,	4,596	Taunton,	1,250
Holyoke,	1,700	Waltham,	857
Ipswich,	15	Webster,	198
Lawrence,	8,119	Williamstown,	95
Leominster,	132	Worcester,	6,258
Lexington,	20		

PUBLIC LAMPS.

The following table shows the number of street lamps supplied June 30, 1902, the net increase or decrease during the year, the average price per thousand feet received from gas used in such lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies : —

COMPANY.	Number Lamps supplied.	Increase.	Decrease.	Average Price received per M. including Expenses.	Expense of Lighting and Care of Lamps per M.
Beverly,	7	—	—	\$1 43	—
Boston,	616	1	—	1 00	—
Brockton,	78	19	—	1 00	—
Brookline,	3,661	145	—	1 00	—
Cambridge,	284	—	52	1 00	—
Charlestown,	509	7	—	1 09	—
Chicopee,	26	2	—	1 66	—
Citizens' (Quincy),	67	—	—	1 38	\$0 18
Cottage City,	54	1	—	1 00	13
Dedham,	4	4	—	1 00	—
Dorchester,	2,419	29	—	1 00	—
East Boston,	380	12	—	1 25	—
Fall River,	120	—	—	1 12	—
Fitchburg,	19	1	—	36	—
Gloucester,	103	—	1	1 00	—
Haverhill,	243	2	—	1 23	—
Holyoke,	22	—	1	1 30	—
Ipswich,	26	—	—	2 00	—
Jamaica Plain,	1,210	8	—	1 00	—
Lawrence,	12	3	—	1 00	—
Lowell,	1,119	45	—	92 7	—
Marion,	50	50	—	19 46	—
Natick,	5	—	—	1 27	—
New Bedford,	676	19	—	1 89	76
Newton,	964	—	6	1 64	69
Norwood,	137	11	—	2 34	2 18
Otis Co. (Ware),	1	—	—	2 00	—
Roxbury,	206	16	—	1 00	—
South Boston,	575	128	—	1 00	—
Southbridge,	1	—	—	1 15	—
Taunton,	70	2	—	1 30	—
Waltham,	69	—	9	2 54	1 54
Williamstown (oil gas),	110	—	—	5 50	1 21
Worcester,	510	2	—	1 00	—

ELECTRIC LIGHT.

The following table gives the names of the companies actively engaged in the supply of electric light on June 30, 1902, and the amount of capital stock, together with the localities supplied and the population of the same according to the census of 1900 : —

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Abington and Rockland Electric Light and Power Co.,	Abington, Rockland,	9,816	\$75,000
Adams Electric Light and Power Co.,	Adams,	11,134	8,500
Amesbury Electric Light, Heat and Power Co.,	Amesbury,	9,473	50,300
Amherst Gas Co.,	Amherst,	5,028	40,000
Andover Electric Co.,	Andover,	6,813	30,000
Athol Gas and Electric Co.,	Athol,	7,061	50,000
Attleborough Steam and Electric Co.,	Attleborough,	11,335	60,000
Ayer Electric Light Co.,	Ayer,	2,446	10,000
Beverly Gas and Electric Co.,	Beverly,	13,884	142,000
Billerica Electric Co.,	Billerica,	2,775	20,000
Blackstone Electric Light Co.,	Blackstone,	5,721	10,000
Block Plant Electric Light Co.,	Boston (in part),	—	9,500
Blue Hill Electric Co.,	Canton,	4,584	30,000
Bridgewater Electric Co.,	Bridgewater,	4,736	15,000
Brookline Gas Light Co.,	Brookline, Boston (Brighton district),	39,214	2,000,000
Cambridge Electric Light Co.,	Cambridge,	91,886	500,000
Central Massachusetts Electric Co.,	Palmer, Monson, Warren,	15,620	150,000
Charlestown Gas and Electric Co.,	Charlestown,	40,652	500,000
Chelsea Gas Light Co.,	Chelsea,	34,072	300,000
Clinton Gas Light Co.,	Clinton,	13,667	73,000
Cohasset Electric Co.,	Cohasset, Scituate,	5,229	30,000
Conway Electric Light and Power Co.,	Conway,	1,458	25,000
Cottage City Gas and Electric Light Co.,	Cottage City,	1,100	25,000
Dedham Electric Co.,	Dedham, Westwood,	8,569	60,000
Easthampton Gas Co.,	Easthampton,	5,603	30,000
Edison Electric Illuminating Co. of Boston,	Boston,	212,231	7,850,400
Edison Electric Illuminating Co. of Brockton,	Brockton,	40,063	150,000
Fall River Electric Light Co.,	Fall River,	104,863	350,000
Fitchburg Gas and Electric Co.,	Fitchburg,	31,531	150,000
Framingham Electric Co.,	Framingham, Ashland,	12,827	80,000
Franklin Electric Light Co.,	Turner's Falls,	* 4,202	10,000
Gardner Electric Light Co.,	Gardner,	10,813	30,000
Gloucester Electric Co.,	Gloucester, Rockport,	30,713	50,000
Grafton Electric Co.,	Grafton, Sutton,	8,188	10,000
Great Barrington Electric Light Co.,	Great Barrington,	5,854	23,800
Greenfield Electric Light and Power Co.,	Greenfield,	7,927	30,000
Haverhill Electric Co.,	Haverhill, Groveland,	39,551	153,000
Hyde Park Electric Light Co.,	Hyde Park,	13,244	287,500
Lawrence Gas Co.,	Lawrence, North Andover, Methuen,	74,314	800,000
Lee Electric Co.,	Lee, Lenox,	* 4,600	30,000
Lenox Electric Light Co.,	Lenox,	2,942	20,000
Leominster Electric Light and Power Co.,	Leominster, Lunenburg,	13,724	50,000
Lexington Gas and Electric Co.,	Lexington,	3,831	35,000
Lowell Electric Light Corporation,	Lowell, Chelmsford, Tewksbury,	102,636	400,000
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant, Saugus,	79,297	575,000
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	89,206	255,000
Marlborough Electric Co.,	Marlborough, Southborough,	15,530	30,000
Medfield Electric Light and Power Co.,	Medfield, Walpole, Sharon, Nottolk,	9,538	60,000
Medway Electric Light and Power Co.,	Medway,	2,761	12,000
Milford Electric Light and Power Co.,	Milford, Hopedale,	13,463	40,000
Millbury Electric Co.,	Millbury,	4,460	17,000
Milton Light and Power Co.,	Milton,	6,578	42,000
Nantucket Electric Co.,	Nantucket,	3,006	25,000
Natick Gas and Electric Co.,	Natick, Wayland, Wellesley,	16,863	62,000
New Bedford Gas and Edison Light Co.,	New Bedford, Faithaven,	66,009	650,000
Newburyport Gas and Electric Co.,	Newburyport,	14,478	140,000

* Estimated.

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Newton and Watertown Gas Light Co.,	Newton, Watertown,	43,293	\$300,000
North Adams Gas Light Co.,	North Adams,	24,200	100,000
Northampton Electric Lighting Co.,	Northampton,	18,643	58,700
Orange Electric Light Co.,	Orange,	5,520	45,000
Pittsfield Electric Co.,	Pittsfield, Dalton,	24,780	100,000
Plymouth Electric Light Co.,	Plymouth,	11,547	90,000
Quincy Electric Light and Power Co.,	Quincy,	23,899	100,000
Rawson Light and Power Co.,	Leicester,	3,416	25,000
Salem Electric Lighting Co.,	Salem, Peabody (in part),	* 35,956	275,000
Somerville Electric Light Co.,	Somerville, Arlington,	70,246	200,000
Southbridge Gas and Electric Co.,	Southbridge,	10,025	50,000
South Hadley Falls Electric Light Co.,	South Hadley, Chicopee (in part),	4,526	7,000
Spencer Gas Co.,	Spencer,	7,627	85,000
Stoughton Gas and Electric Co.,	Stoughton,	5,442	24,000
Suburban Gas and Electric Co.,	Revere, Winthrop,	16,453	294,000
Union Electric Light Co.,	Franklin, Norfolk,	5,997	20,000
United Electric Light Co.,	Springfield, W. Springfield, Longmeadow,	69,975	600,000
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge,	10,635	39,400
Waltham Gas Light Co.,	Waltham,	23,481	234,700
Ware Electric Co.,	Ware,	8,263	30,000
Webster Electric Co.,	Webster, Dudley,	12,357	45,000
Westborough Gas and Electric Co.,	Westborough,	5,400	25,000
Weston Electric Light Co.,	Weston,	1,834	12,000
Weymouth Light and Power Co.,	Weymouth,	11,324	50,000
Whitman Light and Power Co.,	Whitman,	6,155	22,000
Winchendon Electric Light and Power Co.,	Winchendon,	5,001	12,000
Woburn Light, Heat and Power Co.,	Woburn, Winchester, Stoneham,	27,699	175,000
Worcester Electric Light Co.,	Worcester,	118,421	600,000

* Salem only.

Following are the names of the owners, on June 30, of electric light plants not owned by electric light corporations and the localities supplied: Adams, U. S., Townsend; Chester Electric Light Company (E. LeRoy Gardner, owner), Chester; Church Green Electric Light and Power Company (A. W. Perry, owner), Boston (in part); Foxboro' Electric Company (A. F. Bemis and estate of Geo. L. Allen, owners), Foxborough; Greendale Chemical and Electric Lighting Company (William W. Carter and others, owners), Needham; Holyoke Water Power Company, Holyoke; The D. S. McDonald Co., Boston (in part); Niles Trust Estate, Boston (in part); Randolph Electric Light Company (Charles Doughty, owner); Shelburne Falls Electric Light and Power Company (Wilcox and Halligan, owners), Shelburne Falls; Steam and Power Company (John W. T. Nichols, Agent), Boston (in part).

The following table shows the whole number of stockholders in the electric light companies, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1902: —

COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland,	167	167	\$75,000
Adams,	7	5	7,800
Amesbury,	56	40	40,100
Andover,	29	28	27,500
Attleborough,	21	21	60,000
Ayer,	3	3	10,000
Billerica,	5	5	20,000
Blackstone,	6	4	9,000
Block Plant (Boston),	4	4	9,500
Blue Hill (Canton),	7	7	30,000
Boston,	3	2	2,999,000
Bridgewater,	13	13	15,000
Cambridge,	173	154	465,900
Central Mass. (Palmer),	59	31	42,800
Cohasset,	29	29	30,000
Conway,	35	33	24,300
Dedham,	41	39	57,800
Edison (Boston),	1,541	1,051	5,962,100
Edison (Brockton),	43	38	139,950
Fall River,	113	99	314,400
Framingham,	11	11	80,000
Franklin (Turner's Falls), . . .	25	24	9,800
Gardner,	12	12	30,000
Gloucester,	10	7	44,600
Grafton,	10	10	10,000
Great Barrington,	11	7	21,100
Greenfield,	30	26	28,500
Haverhill,	71	68	152,000
Hyde Park,	15	15	287,500
Lee,	45	40	25,500
Lenox,	27	24	13,400
Leominster,	9	9	50,000
Lowell,	171	149	382,600
Malden,	77	16	37,700
Marlborough,	11	10	29,500
Medfield,	11	11	60,000
Medway,	9	9	12,000
Milford,	9	9	40,000
Millbury,	21	21	17,000
Milton,	14	14	42,000
Nantucket,	6	5	24,500
Natick,	20	19	61,500
Northampton,	42	39	42,800
Orange,	9	9	45,000

COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Value of Stock held in Massachusetts.
Pittsfield,	46	44	\$87,500
Plymouth,	7	6	80,000
Quincy,	97	97	100,000
Rawson (Leicester),	5	5	25,000
Salem,	191	182	259,700
Somerville,	196	184	192,800
South Hadley Falls,	3	3	7,000
Suburban (Boston),	3	3	174,400
Union (Franklin),	8	2	200
United (Springfield),	203	183	531,900
Uxbridge and Northbridge,	17	17	39,400
Ware,	54	54	30,000
Westborough,	21	21	25,000
Weston,	7	7	12,000
Weymouth,	22	22	50,000
Whitman,	3	3	22,000
Winchendon,	15	15	12,000
Woburn,	6	6	175,000
Worcester,	164	158	588,200

The following table contains a summary of the financial operations of all the electric light central stations in the State for the year ending June 30, 1901, and for the year ending June 30, 1902:—

	YEAR ENDING JUNE 30.	
	1901.	1902.
INCOME.		
From sale of commercial arc lights by contract,	\$545,468 75	\$454,746 15
sale of commercial incandescent lights by contract,	214,271 07	234,523 01
sale of commercial arc and incandescent lights by meter,	2,713,502 96	3,032,015 09
sale of public arc lights,	1,410,812 06	1,451,115 99
sale of public incandescent lights,	353,364 71	356,247 40
sale of electric power,	921,786 04	1,049,950 55
rent of motors,	7,715 73	14,515 97
rent of fixtures,	4,212 08	5,077 97
rent of meters,	3,478 00	2,429 61
steam heating,	43,193 42	41,687 85
Total,	\$6,217,804 82	\$6,642,309 59
EXPENSES.		
1. Coal or other fuel,	\$934,448 20	\$939,033 62
2. Rent of real estate used for plant,	63,289 61	85,289 68
3. Oil and waste,	42,927 22	40,980 69
4. Water,	59,282 64	55,302 37
Amounts carried forward,	\$1,099,947 67	\$1,120,606 36

	YEAR ENDING JUNE 30.	
	1901.	1902.
<i>Amounts brought forward,</i>	\$1,099,947 67	\$1,120,606 36
EXPENSES—Concluded.		
5. Wages at station,	544,430 77	532,350 53
6. Station repairs,	44,059 38	46,656 07
7. Steam plant repairs,	130,114 65	126,856 05
8. Electric plant repairs,	98,353 44	95,887 29
9. Apparatus and machinery,	12,699 52	14,077 60
10. Wages for care of lights and meters, clerical labor in this department, and salary or commission of collectors,	280,974 26	260,501 68
11. Repairs and renewals of lines, meters, lamps and motors,	444,449 85	503,793 14
12. Distribution tools and appliances,	13,749 62	21,833 82
13. Carbons,	67,739 86	77,641 05
14. Incandescent lamps,	123,222 20	150,446 17
15. Globes,	12,571 07	14,933 20
16. Directors' allowances,	10,074 26	11,210 00
17. Salaries of officers,	179,967 55	171,252 80
18. General salaries,	203,085 22	219,447 53
19. Rent of offices, if separate from plant,	14,083 77	14,834 88
20. General office expenses,	102,867 25	123,419 02
21. Taxes,	301,236 07	341,822 87
22. Insurance,	88,206 45	97,753 76
23. Law expenses,	38,291 72	59,812 18
24. Claims,	3,233 64	2,892 56
25. Bad debts,	24,656 60	26,900 72
26. Incidental expenses,	56,790 76	41,215 05
27. Current bought,	21,597 50	33,672 07
Total,	\$3,922,403 08	\$4,109,816 40
Leaving an apparent net profit of	\$2,295,401 74	\$2,532,493 19
Of this profit, the gas companies made in their electrical departments,	342,056 17	389,572 93
Leaving for the electric light companies,	\$1,953,345 57	\$2,142,920 26
To which should be added the income from rents, jobbing, etc., amounting to	356,302 02	420,838 60
Making a total of	\$2,309,647 59	\$2,563,758 86
Against which the following charges were made:—		
Interest,	\$314,512 49	\$347,031 74
Dividends,	1,006,350 57	1,207,458 25
Depreciation,	202,245 58	262,086 21
Sundry items,	464,756 57	1,016,897 51
	\$1,987,865 21	\$2,833,473 71
Leaving a surplus for the year of	\$321,782 38	—
Leaving a deficit for the year of	—	\$269,714 85

Five² of the corporations included above appear not to have earned expenses, and twenty-five³ others have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from electric lighting of the companies doing only an electric business show an increase during the last year of about \$189,500.

¹ Not including Boston Electric Light Co. liquidation charges of \$3,512,310.50.

² Three in 1901.

³ Twenty-six in 1901.

In Appendix A will be found, under date of June 30, 1902, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1901 and 1902, show the following facts:—

	JUNE 30.	
	1901.	1902.
ASSETS:—		
Construction accounts, including patent rights and franchises,	\$20,929,177 90	\$22,865,993 49
Cash on hand,	473,257 40	606,292 20
Due for light and power,	545,235 72	594,551 08
Other accounts due,	167,031 59	132,381 40
Materials, etc.,	422,331 25	603,296 86
Notes receivable,	38,400 83	9,982 90
Investments,	693,037 88	420,451 50
	\$23,268,472 57	\$25,232,949 43
LIABILITIES:—		
Capital,	\$12,764,351 62	\$13,843,934 50
Bonds,	3,615,100 00	3,359,500 00
Notes payable,	2,965,662 75	3,215,657 10
Unpaid bills,	497,360 87	594,008 28
Unpaid dividends,	112,762 50	196,260 00
Interest due and unpaid,	5,647 39	260 06
Interest accrued but not due,	50,337 54	55,440 29
Deposits,	11,169 82	9,134 25
Other items,	510,809 34	1,993,908 99
	\$20,533,201 83	\$23,268,103 47
Reserved and depreciation funds,	946,705 83	1,029,741 54
	\$21,479,907 66	\$24,297,845 01
Surplus,	1,788,564 91	935,104 42
	\$23,268,472 57	\$25,232,949 43
Of these companies—		
56 ² show an aggregate surplus of	\$1,807,058 68	\$1,130,319 74
10 ³ show an aggregate deficit of	18,493 77	¹ 195,215 32
Leaving total net surplus, as shown above,	\$1,788,564 91	\$935,104 42
Which added to reserves carried as liabilities,	946,705 83	1,029,741 54
Would show an actual surplus of	\$2,735,270 74	\$1,964,845 96
Equivalent to per cent. on capital of about	21.43	14.19

¹ Not including Boston Electric Light Co. items (Appendix A, p. xxviii).

² Fifty-eight in 1901.

³ Eight in 1901.

The following table shows the value of the plant of each electric company, as assessed by the local authorities:—

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland,	\$58,500	Leominster,	\$59,300
Adams,	11,000	Lowell,	359,050
Adams, U. S. (Townsend),	500	Malden,	337,100
Amesbury,	36,450	Marlborough,	75,130
Andover,	16,700	Medfield,	76,800
Attleborough,	54,819	Medway,	1,000
Ayer,	6,500	Milford,	36,125
Blackstone,	16,400	Millbury,	15,000
Block Plant (Boston),	1,425	Milton,	67,700
Blue Hill (Canton),	31,000	Nantucket,	10,000
Bridgewater,	15,700	Natick,	66,150
Cambridge,	643,600	Northampton,	45,500
Central Mass. (Palmer),	41,320	Orange,	21,350
Chester,	1,400	Pittsfield,	129,500
Cohasset,	2,250	Plymouth,	56,250
Conway,	4,425	Quincy,	145,950
Dedham,	123,000	Randolph,	23,000
Edison (Boston),	9,234,000	Rawson (Leicester),	14,250
Edison (Brockton),	131,250	Salem,	235,000
Fall River,	370,900	Shelburne Falls,	6,000
Foxborough,	10,100	Somerville,	135,400
Framingham,	32,000	South Hadley Falls,	7,000
Franklin (Turner's Falls),	9,000	Union (Franklin),	15,600
Gardner,	40,575	United (Springfield),	599,200
Gloucester,	61,500	Uxbridge and Northbridge,	41,600
Grafton,	200	Ware,	24,000
Great Barrington,	—	Westborough,	16,500
Greendale (Needham),	3,580	Weston,	5,000
Greenfield,	29,400	Weymouth,	50,500
Haverhill,	187,975	Whitman,	23,500
Hyde Park,	127,950	Winchendon,	7,000
Lee,	12,375	Woburn,	133,250
Lenox,	—	Worcester,	615,300

The following table shows the amounts paid by the companies for taxes, including the amounts paid by the gas companies on account of their electric plants : —

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Abington and Rockland,	\$1,626 57	Brookline,	\$6,920 09
Adams,	224 68	Cambridge,	10,353 40
Adams, U.S. (Townsend),	8 53	Central Mass. (Palmer),	861 74
Amherst,	473 15	Charlestown,	1,250 82
Amesbury,	515 72	Chelsea,	2,214 84
Andover,	284 95	Chester,	32 53
Athol,	592 31	Church Green (Boston),	40 82
Attleborough,	990 53	Clinton,	843 65
Ayer,	137 11	Cohasset,	246 95
Beverly,	1,938 06	Conway,	175 88
Billerica,	165 00	Cottage City,	125 23
Blackstone,	325 73	Dedham,	1,917 80
Block Plant (Boston),	46 09	Easthampton,	157 20
Blue Hill (Canton),	535 26	Edison (Boston),	139,358 95
Boston,	43,178 65	Edison (Brockton),	3,060 00
Bridgewater,	266 78	Fall River,	8,400 00

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Fitchburg,	\$2,479 04	Newton,	\$2,935 63
Foxborough,	199 73	North Adams,	760 73
Framingham,	728 53	Northampton,	954 86
Franklin (Turner's Falls),	184 67	Orange,	464 01
Gardner,	932 66	Pittsfield,	2,405 55
Gloucester,	1,076 29	Plymouth,	983 26
Grafton,	166 49	Quincy,	1,955 05
Great Barrington,	311 88	Randolph,	347 48
Greendale (Needham),	42 75	Rawson (Leicester),	359 48
Greenfield,	597 42	Salem,	4,382 74
Haverhill,	3,105 51	Shelburne Falls,	115 34
Holyoke,	4,354 20	Somerville,	3,248 96
Hyde Park,	3,739 65	Southbridge,	618 97
Lawrence,	2,191 80	South Hadley Falls,	128 32
Lee,	287 59	Spencer,	199 33
Lenox,	257 22	Stoughton,	155 00
Leominster,	1,319 74	Suburban (Boston),	1,402 50
Lexington,	219 18	Suburban (Revere),	4,304 08
Lowell,	8,407 48	Union (Franklin),	319 61
Lynn,	8,406 91	United (Springfield),	11,116 89
Malden,	4,682 64	Uxbridge and Northbridge,	750 60
Marlborough,	1,555 06	Waltham,	2,065 32
McDonald, D. S., Co. (Boston),	200 00	Ware,	594 60
Medfield,	1,040 26	Webster,	339 96
Medway,	97 96	Westborough,	299 87
Milford,	688 62	Weston,	176 33
Millbury,	282 22	Weymouth,	1,032 34
Milton,	817 40	Whitman,	486 18
Nantucket,	242 92	Winchendon,	189 87
Natick,	1,395 67	Woburn,	2,792 98
New Bedford,	7,131 08	Worcester,	10,596 63
Newburyport,	1,123 81		

DIVIDENDS.

The dividends declared by the several electric companies during the year are shown in the following table:—

COMPANY.	Rate Per Cent.	Amount of Dividends.
Abington and Rockland,	5	\$3,750 00
Adams,	*—	—
Amesbury,	*—	—
Andover,	*—	—
Attleborough,	*—	—
Ayer,	1½	150 00
Billerica,	*—	—
Blackstone,	6	600 00
Block Plant (Boston),	*—	—
Blue Hill (Canton),	*—	—
Boston,	3	90,000 00
Bridgewater,	*—	—
Cambridge,	16	28,500 00
Central Mass. (Palmer),	*—	—
Cohasset,	*—	—
Conway,	*—	—

* No dividend declared.

½ 3 per cent. on \$450,000; 3 per cent. on \$500,000.

COMPANY.	Rate Per Cent.	Amount of Dividends.
Dedham,	4	\$2,400 00
Edison (Boston),	¹ 10	727,345 00
Edison (Brockton),	5	7,500 00
Fall River,	7	24,500 00
Framingham,	* —	—
Franklin (Turner's Falls),	6	600 00
Gardner,	8	2,400 00
Gloucester,	¹ ₂	750 00
Grafton,	* —	—
Great Barrington,	5	1,190 00
Greenfield,	6	1,800 00
Haverhill,	8	12,240 00
Hyde Park,	7	20,125 00
Lee,	² 5	1,487 50
Lenox,	6	1,200 00
Leominster,	10	5,000 00
Lowell,	5	20,000 00
Malden,	⁸ 8	16,800 00
Marlborough,	* —	—
Medfield,	* —	—
Medway,	* —	—
Milford,	6	2,400 00
Millbury,	* —	—
Milton,	8	3,360 00
Nantucket,	3	750 00
Natick,	* —	—
Northampton,	8	4,696 00
Orange,	4	1,800 00
Pittsfield,	8	8,000 00
Plymouth,	* —	—
Quincy,	6	5,382 00
Rawson (Leicester),	* —	—
Salem,	8	14,000 00
Somerville,	4	8,000 00
South Hadley Falls,	* —	—
Suburban (Boston),	50	87,200 00
Union,	* —	—
United,	8	48,000 00
Uxbridge and Northbridge,	* —	—
Ware,	6	1,800 00
Westborough,	4	1,000 00
Weston,	6	720 00
Weymouth,	* —	—
Whitman,	6	1,320 00
Winchendon,	* —	—
Woburn,	6	1,050 00
Worcester,	8	40,000 00

* No dividend declared.

¹ 2½ per cent. on \$7,039,500; 2½ per cent. on \$7,101,200; 2½ per cent. on \$7,102,700 and 2½ per cent. on \$7,850,400.

² 1½ per cent. on \$29,000; 3¾ per cent. on \$30,000.

³ 6 per cent. on \$195,000; 2 per cent. on \$255,000.

The following table shows the number of electric lights of various candle-powers which represent the electric lighting

capacity of all the companies June 30, 1899, 1900, 1901 and 1902:—

	1899.	1900.	1901.	1902.
10 candle-power,	600	600	600	600
15 " "	836	836	—	—
16 " "	668,456	742,476	759,221	1,042,376
20 " "	800	800	800	800
4,000 " "	6	6	6	6
2,000 " "	17,141	16,356	16,511	12,179
1,200 " "	13,984	14,644	12,936	13,238
1,600 " "	160	160	160	60
1,500 " "	35	—	—	—
800 " "	70	140	140	140

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos for light and power installed by the different companies on June 30 last:—

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number.	K. W. Capacity.
Abington and Rockland,	4	600	3	725	2	6,000	16	—	—
Adams,	2	150	2	225	6	180	1,200	—	—
Adams (U. S.),	¹ 1	80	1	50	1	1,200	32	—	—
Amherst,	2	250	2	290	3	1,300	16	—	—
Amesbury,	3	375	3	525	4	500	16	—	—
Andover,	3	350	2	440	4	50	2,000	—	—
Athol,	2	400	3	440	2	3,100	16	—	—
Attleborough,	⁴ 4	837	4	1,550	5	30	1,200	² 6	372
Ayer,	1	125	2	300	2	4,000	16	—	—
Beverly,	2	208	2	525	4	50	1,200	—	—
Billerica,	—	—	⁵ 1	25	1	3,850	16	—	—
Blackstone,	2	150	2	215	4	50	1,200	³ 3	330
Block Plant (Boston),	2	238	4	447	4	1,500	16	—	—
Blue Hill (Canton),	2	183	3	335	3	210	1,200	4	924
Bridgewater,	2	200	1	80	2	2,200	16	—	—
Brookline,	5	1,125	4	3,150	9	280	1,200	1	90
Cambridge,	13	2,950	11	6,000	24	3,000	16	—	—
						700	16	—	—
						155	2,000	—	—
						900	16	—	—
						4,100	16	1	40
						3,600	16	—	—
						35	1,200	—	—
						750	16	—	—
						600	2,000	2	200
						39,000	16	—	—
						1,065	1,200	4	435
						56,200	16	—	—

¹ Also one water-wheel, 30 H. P.

² Operated by the company; includes five belonging to street railway company.

³ Operated by the company; includes two belonging to street railway company.

⁴ Also two water-wheels, 79 H. P.

⁵ Naphtha engine.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number.	K. W. Capacity.
Central Mass. (Palmer),	¹ 3	662	² 2	950	5	{ 225 4,000	{ 1,200 16	² 3	825
Charlestown, . . .	³ —	—	—	—	³ —	{ — —	{ — —	—	—
Chelsea, . . .	4	800	7	1,704	8	{ 150 16,050	{ 1,200 16	3	412
Chester, . . .	—	—	⁴ 1	15	1	{ 240 8,000	{ 16 16	—	—
Church Green (Boston), .	8	770	6	705	11	{ 235 2,950	{ 1,200 16	—	—
Clinton, . . .	2	250	3	536	8	{ 2,950 2,300	{ 16 16	—	—
Cohasset, . . .	2	350	2	230	3	{ 2,300 50	{ 16 1,200	—	—
Cottage City, . . .	1	125	2	190	3	{ 60 1,600	{ 1,600 16	—	—
Conway, . . .	⁵ —	—	—	—	1	{ 1,700 100	{ 16 1,200	1	120
Dedham, . . .	3	330	3	450	6	{ 5,600 50	{ 16 2,000	—	—
Easthampton, . . .	1	60	1	45	1	{ 50 5,608	{ 1,200 2,000	—	—
Edison (Boston), . . .	41	15,654	41	27,940	129	{ 360,820 50	{ 16 2,000	6	1,930
Edison (Brockton), . . .	7	1,050	8	1,335	20	{ 360 14,100	{ 1,200 16	1	75
Fall River, . . .	12	1,400	15	3,365	34	{ 900 188 29,660	{ 2,000 1,200 16	—	—
Fitchburg, . . .	5	550	4	450	7	{ 370 4,000	{ 1,200 16	2	155
Foxborough, . . .	2	200	1	150	1	{ 2,000 205	{ 16 1,200	—	—
Framingham, . . .	3	400	3	310	6	{ 5,900 30	{ 16 2,000	—	—
Franklin, . . .	⁶ —	—	—	—	2	{ 600 190	{ 10 1,200	—	—
Gardner, . . .	3	260	5	405	⁷ 5	{ 4,200 340	{ 16 1,200	—	—
Gloucester, . . .	4	500	3	900	7	{ 4,450 1,000	{ 16 16	2	160
Grafton, . . .	⁸ —	—	—	—	1	{ 1,000 10,560	{ 16 16	—	—
Great Barrington, . . .	⁹ —	—	—	—	¹⁰ 2	{ 2,000 2,000	{ 16 16	—	—
Greendale (Needham), . .	¹¹ —	—	2	250	1	{ 2,000 90	{ 16 1,200	—	—
Greenfield, . . .	2	500	3	525	8	{ 3,450 320	{ 16 2,000	¹² 1	100
Haverhill, . . .	5	750	3	1,800	14	{ 275 10,000	{ 1,200 16	4	1,124
Holyoke, . . .	¹³ 5	825	2	800	24	{ 496 300	{ 2,000 1,200	1	100
Hyde Park, . . .	9	1,325	6	2,000	9	{ 3,000 245 5,900	{ 16 2,000 16	7	1,499
Lawrence, . . .	¹⁴ 11	1,442	11	1,965	34	{ 510 690 800 15,880	{ 2,000 1,200 20 16	—	—

¹ Also six water-wheels, 735 H. P.; two boilers and two water-wheels are operated by company and owned by street railway company.

⁴ Gasolene engine.

⁶ Two water-wheels, 100 H. P.

⁸ All power bought.

¹⁰ Both leased.

¹² Operated by company; owned by street railway company.

² Operated by company and owned by street railway company.

³ All current purchased.

⁵ Two water-wheels, 300 H. P.

⁷ Also one 20 K. W. incandescent dynamo.

⁹ Two water-wheels, 750 H. P.

¹¹ Steam supplied from chemical works.

¹³ Also four water-wheels, 1,120 H. P.

¹⁴ Also four water-wheels, 1,691 H. P.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number	K. W. Capacity.
Lee,	¹ 2	225	2	205	5	5,850	16	—	—
Lenox,	² 1	—	—	—	—	—	—	—	—
Leominster,	3	450	3	600	8	300 7,300	1,200 16	—	—
Lexington,	2	300	2	185	3	50 1,500	1,200 16	—	—
Lowell,	11	1,397	6	3,800	16	600 16,716	2,000 16	4	950
Lynn,	10	1,250	6	3,700	19	825 355 33,000	2,000 1,200 16	7	736
Malden,	6	1,340	5	2,000	9	320 29,200	1,200 16	—	—
Marlborough,	3	375	5	676	8	150 8,200	1,200 16	—	—
McDonald, D. S., Co. (Boston),	3	275	2	165	3	1,900	16	—	—
Medfield,	3	375	4	881	2	3,600	16	4	530
Medway,	³ 1	—	—	—	1	1,000	16	—	—
Milford,	⁴ 1	—	—	—	2	10,000	16	—	—
Millbury,	2	130	3	250	4	95 1,150	1,200 16	—	—
Milton,	3	375	3	560	4	7,600	16	—	—
Nantucket,	2	205	2	150	4	75 1,150	1,200 16	—	—
Natick,	⁵ 3	375	3	875	6	90 5,600	1,200 16	4	535
New Bedford,	7	1,066	5	1,600	34	510 350 14,440	2,000 1,200 16	3	160
Newburyport,	2	250	3	285	4	220 1,750	1,200 16	1	35
Newton,	7	1,210	3	1,385	10	370 14,600	1,200 16	—	—
Niles Estate (Boston),	3	400	3	156	3	1,440	16	—	—
North Adams,	4	700	4	1,785	7	480 13,320	1,200 16	2	92
Northampton,	3	450	3	1,050	9	340 6,000	1,200 16	2	120
Orange,	⁶ 2	120	2	185	4	50 3,150	1,200 16	—	—
Pittsfield,	6	900	6	1,700	6	270 11,000	1,200 16	3	190
Plymouth,	3	550	3	625	2	50 1,500	1,200 16	3	330
Quincy,	2	400	2	690	8	350 9,000	1,200 16	—	—
Randolph,	2	250	4	569	6	80 6,450	2,000 16	—	—
Rawson (Leicester)	⁷ 2	230	2	210	2	3,000	16	—	—
Salem,	8	1,000	5	2,545	19	50 48,900	2,000 16	4	377
Shelburne Falls,	⁸ —	—	⁹ 1	45	1	1,200	16	—	—

¹ Also one water-wheel, 145 H. P.³ One water-wheel, 55 H. P.⁵ Also six water-wheels, 710 H. P.⁷ Also two water-wheels, 30 H. P.; all power bought from street railway company.² Current bought, delivered at wires of company.⁴ Steam bought.⁶ Also three water-wheels, 408 H. P.⁸ One water-wheel, 85 H. P.⁹ Gasolene engine.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	MAXIMUM DYNAMO CAPACITY.		POWER GENERATORS.	
						Number of Lamps.	Nominal Candle-power.	Number.	K. W. Capacity.
Somerville, . . .	4	1,000	6	1,950	6	6 22,800	4,000 16	—	—
Southbridge, . . .	3	335	3	335	5	100 4,100	1,200 16	—	—
South Hadley Falls, . . .	¹ 1	—	1	100	2	1,400	16	—	—
Spencer, . . .	1	100	1	90	1	110	1,200	—	—
Steam and Power Co. (Boston), . . .	2	160	2	180	3	3,000	16	—	—
Stoughton, . . .	2	250	2	250	2	140 1,400	800 16	—	—
Suburban (Revere), . . .	3	725	4	936	3	14,000	16	—	—
Union (Franklin), . . .	2	350	3	225	5	90 1,800	1,200 16	—	—
United (Springfield), . . .	² 7	1,760	3	1,650	³ 14	1,880	1,200	7	1,050
Uxbridge and Northbridge, . . .	3	400	4	835	6	8,100	16	3	330
Waltham, . . .	7	906	4	1,025	10	345 3,950	1,200 16	2	120
Ware, . . .	1	125	1	125	3	80 1,000	1,200 16	—	—
Webster, . . .	2	200	3	350	6	130 3,900	1,200 16	⁴ 2	200
Westborough, . . .	2	160	2	150	3	3,650	16	—	—
Weston, . . .	⁵ 1	—	2	250	2	3,900	16	—	—
Weymouth, . . .	⁶ 3	450	3	695	5	13,350	16	—	—
Whitman, . . .	2	250	1	250	4	100 1,650	1,200 16	—	—
Winchendon, . . .	⁷ 1	—	1	125	2	50 1,200	1,200 16	—	—
Woburn, . . .	3	900	4	1,450	3	15,200	16	5	680
Worcester, . . .	10	1,500	4	2,200	22	1,150 720 20,000	2,000 1,200 16	3	600

¹ Steam and water power bought.² Also three water-wheels, 2,835 H. P.³ Also nine alternators of 3,270 K. W.⁴ Operated by company; owned by street railway company.⁵ Steam supplied by Weston Water Company.⁶ Also two water-wheels, 400 H. P. leased.⁷ One water-wheel, 150 H. P. leased and power bought.

The following table shows the quantities of coal and other materials used by the several companies during the year of the returns:—

COMPANY.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons used.
Abington and Rockland,	925	—	—	—	1,187
Adams,	¹ —	—	—	—	50,000
Adams, U. S. (Townsend),	² —	—	—	—	—
Amherst,	542	—	—	—	4,850
Amesbury,	1,666	540	—	—	7,784
Andover,	840	—	—	—	8,000
Athol,	³ 400	35	31 ³ / ₄	—	9,766
Attleborough,	2,264	—	—	—	20,470
Ayer,	364	27	110	—	250
Beverly,	1,051	67	—	—	8,000
Billerica,	⁴ —	—	—	—	40
Blackstone,	382	293	—	—	2,450
Block Plant (Boston),	1,302	839	—	—	2,300
Blue Hill (Canton),	552	106	—	—	1,175
Boston, ⁵	⁶ 18,671	—	—	—	141,042
Bridgewater,	335	—	—	—	7,751
Brookline,	4,467	—	—	1,876	150,628
Cambridge,	8,774	—	—	—	424,750
Central Massachusetts (Palmer),	1,612	—	—	—	14,174
Charlestown,	1,461	—	—	208	⁷ —
Chelsea,	4,716	—	—	—	118,000
Chester,	⁸ —	—	—	—	—
Church Green (Boston),	3,459	—	—	—	7,516
Clinton,	618	106	—	81	11,000
Cohasset,	309	128	—	—	175
Conway,	⁹ —	—	—	—	100
Cottage City,	234	—	—	—	14,500
Dedham,	836	332	—	—	18,377
Easthampton,	65	—	—	¹⁰ 4,725	7,000
Edison (Boston),	¹¹ 41,003	1,551	—	—	348,000
Edison (Brockton),	3,730	69	—	—	169,247
Fall River,	7,098	—	—	—	620,000
Fitchburg,	1,090	—	—	1,153	219,926
Foxborough,	392	—	—	—	300
Framingham,	¹² 1,000	—	—	—	12,000
Franklin (Turner's Falls),	⁹ —	—	—	—	7,800
Gardner,	1,054	—	—	—	42,050
Gloucester,	2,161	680	—	—	35,000
Grafton,	¹ —	—	4	—	—
Great Barrington,	¹³ 7	—	—	—	100
Greendale (Needham),	667	55	—	—	—
Greenfield,	1,418	—	—	—	15,000
Haverhill,	2,753	1,039	—	—	131,113
Holyoke,	123	—	—	—	275,200
Hyde Park,	7,515	—	—	—	84,537
Lawrence,	1,467	—	—	¹⁴ 291	233,095
Lee,	359	84	—	—	52
Lenox,	¹⁵ —	—	—	—	—
Leominster,	1,308	—	—	—	52,453
Lexington,	625	—	—	—	12,000
Lowell,	¹⁶ 7,379	159	—	¹⁷ 5	337,855

¹ Power purchased.³ Also waste wood and shavings valued at \$230.33.⁵ For seven months only.⁷ Unknown.⁹ Operated by water power.¹¹ Also 1,966 tons shavings.¹³ Water power leased.¹⁵ Current bought and delivered at wires of company.¹⁶ Also 278 tons carbon.² Power supplied from mill of U. S. Adams.⁴ 589 gallons naphtha for running engine.⁶ Also 1,032 loads of shavings valued at \$619.20.⁸ 3,428 gallons gasoline for running engine.¹⁰ Bushels.¹² Also 405 tons sparks.¹⁴ Also 148 tons dust.¹⁷ Chaldrons.

COMPANY.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons used.
Lynn,	¹ 5,023	—	—	375	450,400
Malden,	4,974	1,370	—	—	121,201
Marlborough,	632	661	—	—	22,478
McDonald, D. S., Co. (Boston),	1,876	—	—	—	—
Medfield,	2,602	78	—	—	—
Medway,	² —	—	—	—	—
Milford,	³ —	—	—	—	2,723
Millbury,	552	7	—	—	9,459
Milton,	792	485	—	—	—
Nantucket,	546	—	—	—	9,000
Natick,	⁴ 2,830	—	—	—	1,000
New Bedford,	⁵ 2,884	578	—	—	124,621
Newburyport,	728	73	—	135	3,655
Newton,	1,125	503	—	⁶ 135,222	159,000
Niles Trust Estate (Boston),	537	—	—	—	—
North Adams,	⁷ 2,243	—	—	2,273	120,000
Northampton,	2,213	—	—	—	71,175
Orange,	10	—	22	—	7,430
Pittsfield,	5,926	—	—	—	53,250
Plymouth,	1,889	—	—	—	1,200
Quincy,	1,996	626	—	—	18,000
Randolph,	606	—	—	—	12,000
Rawson (Leicester),	⁸ —	—	—	—	—
Salem,	3,817	762	—	—	24,860
Shelburne Falls,	⁹ —	—	—	—	350
Somerville,	3,960	60	—	—	87,331
Southbridge,	1,183	—	—	—	5,150
South Hadley Falls,	¹⁰ —	—	—	—	—
Spencer,	289	—	—	—	2,500
Steam and Power Co. (Boston),	¹¹ —	—	—	—	—
Stoughton,	609	108	20	—	4,050
Suburban (Boston), ¹¹	1,153	1,750	—	—	61,075
Suburban (Revere),	1,610	379	—	—	15,781
Union (Franklin),	942	—	—	—	11,319
United (Springfield),	975	—	—	611	58,389
Uxbridge and Northbridge,	797	239	—	—	2,300
Waltham,	2,866	208	—	1,290	80,200
Ware,	327	—	—	—	20,100
Webster,	1,750	35	—	—	31,781
Westborough,	486	2	—	—	683
Weston,	¹² —	—	—	—	25
Weymouth,	1,339	802	—	—	945
Whitman,	587	—	—	—	24,592
Winchendon,	¹² —	—	—	—	6 504
Woburn,	4,516	—	—	—	112,000
Worcester,	5,912	—	—	—	587,000

¹ Also 837 barrels of tar.² Power purchased.³ Also 110 tons pea and dust.⁴ Also 378 barrels tar.⁵ Steam and water power bought.⁶ For five months only.² Operated by water power.⁴ Also 66 tons sparks.⁶ Bushels.⁸ 226 gallons gasoline for running engine.¹⁰ Quantities not given.¹² Water power leased.

The following table shows the total length of wire ; the length of underground conduit, the length of wire in the same ; the number of poles set and the length of streets with overhead wires of each company, on June 30 last : —

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, .	586,705	-	-	1,702	14	200,300
Adams, .	271,422	-	-	343	-	118,350
Adams, U. S. (Townsend), .	13,798	-	-	25	1	3,844
Amherst, .	285,600	-	-	560	160	65,000
Amesbury, .	29,339	-	-	480	29	75,740
Andover, .	100,856	-	-	522	-	37,000
Athol, .	126,720	-	-	480	-	48,840
Attleborough, .	401,114	-	-	737	72	161,422
Ayer, .	129,056	-	-	310	8	42,780
Beverly, .	549,118	-	-	1,479	-	176,985
Billerica, .	245,923	-	-	479	-	73,760
Blackstone, .	188,972	-	-	415	-	57,000
Block Plant (Boston), .	43,783	-	-	-	-	-
Blue Hill (Canton), .	305,777	-	-	503	73	81,937
Bridgewater, .	101,480	-	-	212	1	96,360
Brookline, .	2,004,075	23,264	84,776	2,776	363	313,470
Cambridge, .	2,142,668	-	-	3,134	150	318,075
Central Mass. (Palmer), .	652,170	-	-	1,903	50	206,550
Charlestown, .	211,400	-	-	698	23	47,520
Chelsea, .	859,526	-	-	1,548	-	195,360
Chester, .	20,615	-	-	28	4	5,332
Church Green (Boston), .	10,755	4,170	10,755	-	-	-
Clinton, .	303,291	-	-	760	14	116,160
Cohasset, .	362,580	-	-	960	36	105,498
Conway, .	89,860	-	-	100	52	13,200
Cottage City, .	417,033	-	-	146	65	42,240
Dedham, .	987,422	-	-	1,930	95	267,146
Easthampton, .	40,600	-	-	261	-	40,600
Edison (Boston), .	10,136,114	843,912	6,328,464	2,692	524	1 -
Edison (Brockton), .	1,028,509	18,503	68,364	1,591	21	287,000
Fall River, .	1,541,937	45,100	254,068	2,871	195	448,800
Fitchburg, .	680,700	-	-	1,460	28	168,000
Foxborough, .	111,074	-	-	308	10	46,200
Framingham, .	731,549	-	-	1,546	93	262,860
Franklin (Turner's Falls), .	18,600	-	-	99	-	10,800
Gardner, .	360,022	-	-	545	128	63,000
Gloucester, .	895,500	-	-	2,500	50	743,500
Grafton, .	286,645	-	-	828	11	105,560
Great Barrington, .	302,757	-	-	457	119	109,880
Greendale (Needham), .	136,342	-	-	91	8	106,145
Greenfield, .	267,337	-	-	578	54	93,000
Haverhill, .	767,178	-	-	1,134	15	530,320
Holyoke, .	401,750	-	-	1,298	25	125,600
Hyde Park, .	554,445	-	-	1,141	56	114,222
Lawrence, .	1,696,690	13,890	59,490	3,146	43	388,523
Lee, .	334,086	-	-	700	12	89,500
Lenox, .	44,576	44,576	44,576	-	-	-
Leominster, .	635,693	75	150	962	24	113,185
Lexington, .	225,750	-	-	612	49	78,000
Lowell, .	1,379,156	20,975	13,206	1,565	-	255,415
Lynn, .	2,270,935	4,200	6,600	6,565	-	656,587
Malden, .	3,334,537	1,000	-	8,631	22	778,752

¹ Unknown.

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set elsewhere.	Length of Street with Overhead Wires (Feet).
Marlborough,	412,550	—	—	980	161	133,795
McDonald, D. S., Co. (Boston),	2,330	—	—	—	—	—
Medfield,	762,738	—	—	1,327	37	314,920
Medway,	132,979	—	—	160	—	46,489
Milford,	370,444	—	—	664	14	60,000
Millbury,	165,733 ^a	—	—	318	7	49,144
Milton,	790,318	—	—	1,052	102	183,469
Nantucket,	206,670	—	—	438	8	51,500
Natick,	578,829	—	—	780	20	100,000
New Bedford,	965,425	23,148	142,956	1,301	49	194,091
Newburyport,	200,335	—	—	558	—	90,000
Newton,	1,951,835	—	—	4,970	—	617,560
Niles Trust Estate (Boston),	1,095	—	—	—	—	—
North Adams,	659,850	—	—	675	155	—
Northampton,	500,990	—	—	887	113	151,650
Orange,	233,812	—	—	601	42	77,565
Pittsfield,	1,114,800	1,075	—	1,958	104	255,630
Plymouth,	348,716	—	—	541	25	106,400
Quincy,	997,950	—	—	2,410	32	243,500
Randolph,	197,245	—	—	699	—	52,520
Rawson (Leicester),	231,773	—	—	692	12	70,200
Salem,	910,234	—	—	2,330	98	264,050
Shelburne Falls,	172,825	—	—	276	4	34,000
Somerville,	1,884,134	—	—	3,534	128	489,700
Southbridge,	185,340	—	—	535	—	85,000
South Hadley Falls,	76,300	—	—	364	21	54,000
Spencer,	50,287	—	—	265	9	37,330
Steam and Power Co. (Boston),	—	—	—	—	—	—
Stoughton,	159,810	—	—	312	9	75,555
Suburban (Revere),	1,304,885	6,400	6,400	1,808	105	276,576
Union (Franklin),	203,445	—	—	443	44	68,600
Union (Springfield),	2,545,318	58,830	303,461	2,181	43	445,000
Uxbridge and Northbridge,	438,195	—	—	359	97	69,124
Waltham,	795,200	—	—	1,400	81	145,200
Ware,	93,775	—	—	337	27	24,353
Webster,	240,806	—	—	652	2	76,736
Westborough,	169,284	—	—	414	—	64,187
Weston,	562,500	—	—	876	101	141,000
Weymouth,	355,145	—	—	1,274	12	217,398
Whitman,	236,100	—	—	698	14	81,780
Wichendon,	220,007	1,494	1,494	507	59	69,443
Woburn,	1,955,945	—	—	2,993	207	535,600
Worcester,	3,778,351	147,243	1,644,038	4,552	413	412,064

^a Unknown.

The following table shows the number of motors supplied on arc, incandescent and power circuits, not including those for street railways, and the number of single and double arc lamps, June 30, 1902:—

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Abington and Rockland,	-	-	-	-	-	-	73
Adams,	-	-	-	-	-	62	43
Adams, U. S. (Townsend),	-	-	-	-	-	-	-
Amherst,	-	25	-	25	-	-	38
Amesbury,	-	-	30	139½	-	-	75
Andover,	-	-	-	-	5	24	-
Athol,	-	-	8	68	31	9	36
Attleborough,	-	94	-	649	86	4	66
Ayer,	-	-	-	-	-	-	22
Beverly,	-	-	12	58	-	-	215
Billerica,	-	-	-	-	-	-	4
Blackstone,	-	-	-	-	-	-	39
Block Plant (Boston),	-	22	-	69	-	-	49
Blue Hill (Canton),	-	-	-	-	-	-	46
Bridgewater,	-	-	-	-	35	-	-
Brookline,	-	-	5	17	-	-	607
Cambridge,	-	216	-	1,099	-	589	71
Central Mass. (Palmer),	-	-	-	-	-	62	-
Charlestown,	-	19	-	87	-	-	282
Chelsea,	-	4	55	447	20	-	310
Chester,	-	-	-	-	-	-	-
Church Green (Boston),	-	94	-	845	-	-	82
Clinton,	-	-	-	-	-	70	-
Cohasset,	-	-	-	-	-	-	4
Conway,	-	-	-	-	-	-	4
Cottage City,	-	-	-	-	83	-	-
Dedham,	-	-	-	-	2	34	-
Easthampton,	-	-	-	-	-	48	-
Edison (Boston),	-	4,284	-	18,621½	133	-	8,415
Edison (Brockton),	-	62	20	408½	38	284	507
Fall River,	-	402	-	608	74	777	334
Fitchburg,	-	-	40	217	-	302	-
Foxborough,	-	-	-	-	-	-	5
Framingham,	-	-	-	-	-	26	13
Franklin,	-	-	-	-	27	-	-
Gardner,	-	-	25	52¾	51	67	1
Gloucester,	-	-	61	316	44	47	50
Grafton,	-	-	-	-	-	-	-
Great Barrington,	-	3	-	38	-	-	10
Greendale (Needham),	-	1	-	1½	-	-	-
Greenfield,	-	43	-	121½	39	27	32
Haverhill,	-	106	139	1,245½	24	198	63
Holyoke,	-	-	49	130½	134	262	31
Hyde Park,	-	-	-	-	56	155	44
Lawrence,	-	457	-	710½	154	329	135
Lee,	-	-	-	-	-	-	2
Lenox,	-	-	-	-	-	-	-
Leominster,	-	-	-	-	40	88	60
Lexington,	-	-	-	-	-	39	1
Lowell,	-	-	290	2,096½	-	511	853
Lynn,	-	12	135	1,006½	29	532	364
Malden,	-	11	-	13¾	-	159	428
Marlborough,	-	-	-	-	2	53	58
McDonald, D. S., Co. (Boston),	-	13	-	45	-	-	-
Medfield,	-	1	-	10	-	-	-

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Medway,	—	—	—	—	—	—	—
Milford,	—	7	—	12	—	—	74
Millbury,	—	—	—	—	—	36	—
Milton,	—	—	—	—	—	—	—
Nantucket,	—	—	—	—	24	14	5
Natick,	—	—	6	20	—	—	23
New Bedford,	—	235	48	432 $\frac{1}{2}$	21	—	467
Newburyport,	—	32	—	60	—	—	173
Newton,	—	6	—	23 $\frac{1}{2}$	—	224	16
Niles Trust Estate (Boston),	—	3	—	2	4	—	1
North Adams,	—	37	7	450 $\frac{1}{2}$	16	160	249
Northampton,	—	—	78	235	155	23	49
Orange,	—	—	—	—	34	16	—
Pittsfield,	—	7	44	267 $\frac{3}{4}$	82	43	117
Plymouth,	—	1	18	364 $\frac{1}{2}$	—	—	26
Quincy,	—	9	—	78	10	—	120
Randolph,	—	3	5	156	—	22	—
Rawson (Leicester),	—	—	—	—	—	—	—
Salem,	—	7	106	642	—	—	803
Shelburne Falls,	—	—	—	—	—	—	4
Somerville,	—	54	48	278	6	—	594
Southbridge,	—	—	—	—	—	—	100
South Hadley Falls,	—	—	—	—	—	—	—
Spencer,	—	—	—	—	—	—	75
Steam and Power Co. (Boston),	—	—	—	—	—	—	—
Stoughton,	—	7	—	83 $\frac{1}{2}$	—	—	78
Suburban (Revere),	—	—	7	42	—	—	338
Union (Franklin),	—	—	—	—	45	1	6
United (Springfield),	1	—	190	969 $\frac{1}{2}$	—	—	1,352
Uxbridge and Northbridge,	—	—	—	—	—	—	78
Waltham,	—	—	91	322 $\frac{1}{10}$	74	90	77
Ware,	—	—	—	—	46	20	13
Webster,	—	—	—	—	8	59	18
Westborough,	—	—	—	—	—	—	33
Weston,	—	6	—	11	—	—	1
Weymouth,	—	4	—	80	—	—	33
Whitman,	—	—	—	—	49	28	—
Winchendon,	—	1	—	1	9	15	29
Woburn,	—	6	26	213 $\frac{1}{2}$	—	—	261
Worcester,	—	—	204	778	—	738	597

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind, on June 30 last: —

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Nominal Candle- power.	Amperage.									
Abington and Rockland, . . .	23	-	4 }	7	8,110	16	364	-	16	-	7	-
Adams, . . .	2	-	5 }	16	1,600	16	161	-	16	-	15	-
Adams, U. S. (Townsend), . .	43	1,200	-	-	350	16	38	-	16	-	-	-
Amherst, . . .	6	-	6 }	4	4,175	16	154	-	16	-	-	-
Amesbury, . . .	8	-	4 }	11	2,048	16	160	-	16	-	9	18
Andover, . . .	18	-	6 }	-	4,550	16	171	-	16	-	-	6
Athol, . . .	20	-	-	4	1,614	16	67	-	16	-	4	18
Attleborough, . . .	11	800	-	19	10,000	16	162	2	32	-	19	18
Ayer, . . .	43	1,200	-	6	1,600	16	95	-	16	-	5	-
Beverly, . . .	18	1,200	-	15	10,185	16	189	-	16	-	7	5
Billerica, . . .	36	1,200	-	2	1,463	16	53	-	16	-	2	-
Blackstone, . . .	3	-	6 }	-	1,040	16	65	-	16	-	-	-
Blackstone, (Boston), . . .	45	1,200	-	16	2,279	16	72	-	16	-	10	4
Blue Hill (Canton), . . .	-	-	-	-	27 104 16	8 10 16	123	-	-	-	-	-
Bridgewater, . . .	1	1,200	-	1	7	32	86	-	16	-	1	-
Brookline, . . .	28	1,200	-	11	1,510	16	1,365	3	25	1	9	11
Brookline, . . .	2	2,000	-	-	54,039	16	-	-	-	-	-	-
Cambridge, . . .	29	1,200	-	17	36,000	16	1,379	-	-	4	9	75
Cambridge, . . .	30	-	4 }	-	-	-	-	-	-	-	-	-
Cambridge, . . .	32	-	6 }	-	-	-	-	-	-	-	-	-
Central Mass. (Palmer), . . .	-	-	-	-	190 6,099 140 21	10 16 20 24	339	-	-	-	-	1

Charlestown,	.	.	.	.	.	39	2,000	-	-	18	1,600	16	83	-	-	5	10
Chelsea,	.	.	.	.	.	96	1,200	-	-	31	16,854	16	631	-	-	21	19
											7	8					
											73	10					
											257	16					
											13	20	27	-	-	-	-
											19	24					
											2	32					
Church Green (Boston),	.	.	.	.	.	82	1,200	-	-	23	7,112	16	128	-	-	14	92
GClinton,	.	.	.	.	.	20	1,200	-	-	4	2,891	16	95	-	-	1	-
Cohasset,	.	.	.	.	.	1	-	6	6	1	5,030	16	78	-	-	-	-
Cottage City,	.	.	.	.	.	21	1,200	-	-	6	-	-	-	-	-	-	-
Conway,	.	.	.	.	.	8	1,600	-	-	-	396	16	18	-	-	-	1
											72	6					
											22	8					
Dedham,	.	.	.	.	.	9	1,200	-	-	2	6,252	16	298	-	-	2	-
											440	20					
											49	32					
Easthampton,	.	.	.	.	.		-	-	-	-	-	-	-	-	-	-	-
						447	1,200	-	-	-	-	-	-	-	-	-	-
						559	2,000	-	-	-	-	-	-	-	-	-	-
						255	-	3	3	-	-	-	-	-	-	-	-
						418	-	4	4	-	-	-	-	-	-	-	-
Edison (Boston),	.	.	.	.	.	3,177	-	5	5	1,082	442,034	16	7,644	-	-	566	1,066
						449	-	7	7	-	-	-	-	-	-	-	-
						43	-	10	10	-	-	-	-	-	-	-	-
						162	-	1	1	-	-	-	-	-	-	-	-
						46	1,200	-	-	-	-	-	-	-	-	-	-
						38	2,000	-	-	130	19,441	16	533	3	65	73	47
Edison (Brockton),	.	.	.	.	.	479	-	5	5	-	-	-	-	-	-	-	-
						73	1,200	-	-	-	-	-	-	-	-	-	-
						13	2,000	-	-	-	-	-	-	-	-	-	-
						285	-	3	3	69	27,069	16	965	-	-	62	114
Fall River,	.	.	.	.	.	6	-	5	5	-	-	-	-	-	-	-	-
						7	-	7 ¹	7 ¹	-	-	-	-	-	-	-	-
						30	-	6	6	-	-	-	-	-	-	-	-

1 Of various sizes owned by customers.

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Nominal Candle-power.	Amperage.									
Fitchburg,	1	1,200	- 6	22	12,750	16	354	-	-	-	19	15
Foxborough,	88	-	-	-	1,685	16	86	-	-	-	-	-
Framingham,	7	-	6	7	174 6,171 15 78	10 16 24 32	351	-	-	-	6	-
Franklin (Turner's Falls), Gardner,	44	-	-	-	400	16	31	-	-	-	7	13
Gloucester,	35 17	1,200 2,000	- 6	15	5,500	16	324	4	20	-	-	28
Grafton,	8	-	4	30	8,600	16	399	-	-	-	23	-
Great Barrington,	4	-	6	-	1,432	16	48	-	-	-	-	1
Greendale (Needham),	6	-	4	6	3,562	16	200	-	-	-	6	-
	-	-	-	-	22	20	91	-	-	-	-	-
	-	-	-	-	3,025	16	-	-	-	-	-	-
	-	-	-	-	382	6	-	-	-	-	-	-
	-	-	-	-	838	10	-	-	-	-	-	-
Greenfield,	2 34	-	5 4	13	5,392	16	266	-	-	-	12	3
	-	-	-	-	4	20	-	-	-	-	-	-
	-	-	-	-	2	24	-	-	-	-	-	-
	-	-	-	-	45	32	-	-	-	-	-	-
Haverhill,	87	1,200	-	18	11,403	16	294	-	-	-	13	67
Holyoke,	2	2,000	-	65	3,230	16	188	-	-	-	31	18
Hyde Park,	70	2,000	-	24	11,714	16	531	-	-	-	22	2
	42	-	4	-	688	20	-	-	-	-	-	-

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Nominal Candle- power.	Amperage.									
New Bedford,	{ 21 69 174 }	2,000 — — —	{ — 6 9 }	77	17,896 { 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	16 32 20 16 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	855 90 674 55 788 348 182 755 211 688 118 76	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —
Newburyport,	{ 10 }	—	6	5	{ 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	32 20 16 16 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	90 674 55 788 348 182 755 211 688 118 76	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —
Newton,	{ 2 6 2 2 1 16 234 }	1,200 — — — — 1,200 2,000	{ — 4 5 15 20 — — }	5 2 78	{ 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	16 32 20 16 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	674 55 788 348 182 755 211 688 118 76	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —
Niles Trust Estate (Boston),	{ 16 234 }	1,200 2,000	{ — — }	78	{ 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	16 32 20 16 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	788 348 182 755 211 688 118 76	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —
North Adams,	{ 59 }	1,200	—	26	{ 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	10 16 24 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	348 182 755 211 688 118 76	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —
Northampton,	{ 2 34 108 19 6 4 — }	1,500 1,200 — 1,200 — — — —	{ — — 6.8 — 4 6 — — }	2 31 10 6 — — — —	{ 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	16 32 20 16 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	182 755 211 688 118 76	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —
Orange,	{ 2 }	1,500	—	2	{ 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	16 32 20 16 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	755 211 688 118 76	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —
Pittsfield,	{ 34 }	1,200	—	31	{ 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	16 32 20 16 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	211 688 118 76	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —
Plymouth,	{ 19 }	1,200	6.8	10	{ 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	16 32 20 16 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	688 118 76	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —
Quincy,	{ 6 4 — }	— — — —	{ — 4 6 — }	6 — — — —	{ 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	16 32 20 16 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	118 76	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —
Randolph,	{ — }	—	—	—	{ 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	16 32 20 16 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	76	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —
Rawson (Leicester),	{ — }	—	—	—	{ 15 60 1,060 25 25,757 353 1,126 39 20,000 2,760 6,332 276 2,818 18,708 6,000 14,700 2,100 2,080 }	16 32 20 16 16 16 8 16 24 16 10 16 24 16 16 16 16 16 16	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —	— — — — — — — — — — — — —

Salem,	. . . . .	{	293 185	-	-	4 } 6 }	98	152 744 441 2,976 377 2,293 19,442 463 114 326 42 1 29 150	2 4 6 8 10 12 16 20 24 32 50 65 150	984	-	-	-	90	23
Shelburne Falls,	. . . . .	{	-	-	-	-	-	1,180 20,990	16	63	-	-	-	-	-
Somerville,	. . . . .	{	6 6 10	1,200 4,000 -	- } - } 4 }	11	11	80 50 1,640 190 518	8 10 16 20 16	869	5	32	-	11	26
Southbridge,	. . . . .	{	18 14	-	4 } 6 }	10	10	-	-	138	-	-	-	9	-
South Hadley Falls,	. . . . .	{	-	-	-	-	-	-	-	30	-	-	-	-	-
Spencer,	. . . . .	{	1	1,200	1	-	-	-	-	-	-	-	-	-	-
Steam and Power Co. (Boston),	. . . . .	{	1	800	- } 4 }	1	1	1,688	16	62	-	-	-	3	2
Stoughton,	. . . . .	{	7 3	-	- } 6 }	1	1	-	-	-	-	-	-	-	-
Suburban (Revere),	. . . . .	{	63	2,000	- } 4 }	26	26	27,349	16	893	-	-	-	20	-
Union (Franklin),	. . . . .	{	9	1,200	-	3	3	3,791	16	146	-	-	-	-	-
United (Springfield),	. . . . .	{	458	1,200	-	63	63	47,210	16	1,165	-	-	-	42	48
Uxbridge and Northbridge,	. . . . .	{	-	-	-	-	-	4,125 44	16 32	197	-	-	-	-	-
Waltham,	. . . . .	{	85	1,200	-	26	26	10,317	16	452	-	-	-	18	19
Ware,	. . . . .	{	16 4 1	1,200 - -	- } 6 } 4 }	8	8	150 1,784	10 16	109	-	-	-	8	-
Webster,	. . . . .	{	17	-	6.6	4	4	2,059	16	143	-	-	-	4	1

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Nominal Candle-power.	Amperage.									
Westborough,	1	1,200	-	1	4,455	16	196				1	-
Weston,	-	-	-	-	4,000	16	70				-	-
Weymouth,	-	-	-	-	7,250	16	310				-	-
Whitman,	46	1,200	-	21	1	50	152				12	
					37	32						
					1	25						
					19	20						
					2,728	16						
Winchendon,	{ 13 16 }	-	{ 6 4 }	16	2,988	8	132				16	-
					298	10						
					35	16						
					2,171	20						
					209	25						
Woburn,	{ 15 100 }	-	{ 6 4 }	43	6	32	639				34	6
					37							
					21,504	16						
Worcester,	{ 322 278 }	2,000	-	65	52,958	16	1,237				36	170

The following table shows the number of *public* lamps of each candle-power in use June 30, 1902, and the price paid, also the average number in use with the average number of hours per night, and nights per month that they were run during the year ending on that date: —

COMPANY.		Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Abington and Rockland,	Abington,	113	25	113	5.0	26.8	\$16 per year.
	Rockland,	28	1,200	25	5.0	26.8	\$70 per year.
Adams,	.	259	25	246	9.8	30.4	{ \$27.50 per year.
	.	19	1,200	19	5.9	24.2	{ \$96 per year.
Amesbury,	.	48	32	48	5.6	26.3	{ \$17.50 per year to 1.15 A.M.; \$24.12 per year all night.
	.	60	1,200	60	5.3	26.0	{ \$75 per year to 1.15 A.M.; \$106.68 per year all night.
Amherst,	.	134	25	103	4.8	25.7	{ \$20 per year.
	.	49	1,200	52	5.6	26.3	{ \$85 per year for 30 arcs or less; over 30 lamps, each \$80.
Andover,	.	58	25	55	5.3	26.0	{ \$16 per year.
	.	32	2,000	31	4.8	25.7	{ \$76 per year.
Athol,	.	140	20	124	5.6	23.6	{ \$15 per year.
	.	29	1,200	29	5.6	23.6	{ \$75 per year.
Attleborough,	.	16	32	16	7.2	30.4	{ \$21 per year.
	.	56	1,200	55	10.6	30.4	{ \$40 per year.
Ayer,	.	58	32	27	8.3	23.0	{ \$75 per year until 12.30 A.M.
	.	17	64	187	10.6	30.4	{ \$15 per year.
Beverly,	.	84	1,200	102	30.4	30.4	{ \$75 per year.
	.	102	25	4	30.4	23.0	{ 30 cents per night.
Billerica,	.	4	1,200	175	10.6	30.4	{ \$13.50 per year.
	.	175	1,200	100	10.6	30.4	{ 10 cents per night.
Blackstone,	.	100	25	16	5.3	24.2	{ 40 cents per night.
	.	17	32	38	4.7	22.9	{ \$4,500 per year for 46 arcs and 68 incandescents.
Blue Hill (Canton),	.	38	2,000	71	5.3	24.2	{ \$70 per year.
	.	91	32	47	4.7	22.9	{ \$70 per year.
Bridgewater,	.	46	2,000	34			
	.	34	1,200				

1 Includes four lamps burning from 12.30 A.M. until daylight at \$38.75 each per year.

COMPANY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Brookline, { Boston, Brookline, .	{ 14 320 1	{ 32 2,000 65	{ 14 300 1	{ 10.5 10.5 10.5	{ 30.4 30.4 30.4	{ 12 cents per night for 32 c. p. 20 cents per night for 65 c. p. 35 cents per night for arcs.
	{ 157 307 360	{ 32 40 1,200	{ 439 573 120	{ 10.7 4.9 4.9	{ 30.4 24.7 24.7	{ \$30 per year each for 32 c. p. and 40 c. p. \$100 per year for arcs.
	{ 75 55 136	{ 25 1,200 25	{ 75 55 136	{ 4.9 4.9 4.9	{ 24.7 24.7 24.7	{ \$15 per year for incandescents. \$75 per year for arcs.
Central Mass., { Monson, . Palmer, . Warren, .	{ 3 241 208	{ 32 2,000 25	{ 3 255 203	{ 10.5 11.0 4.4	{ 30.4 30.4 23.7	{ \$24 per year for incandescents. 35 cents per night for arcs. \$25 per year for incandescents. 27½ cents per night for arcs.
	{ 19 203 265	{ 24 25 30	{ 19 198 50	{ 4.4 10.7 6.0	{ 26.4 25.0 30.2	{ \$17.50 per year. 8½ cents per night. 33 cents per night. \$20 per year. \$70 per year. \$12.50 per year. \$50 per year.
	{ 3 26 4	{ 15.5 32 1,200	{ 2 26 4	{ 6.0 6.0 5.1	{ 25.0 30.2 24.2	{ For 50 lights 92 days in July, Aug. and Sept., to mid- night, and for 25 lights, moon schedule to midnight, the remainder of the year, \$2,500; additional lights at the same rate.
Cottage City, .	{ 26 28	{ 1,600 1,200	{ 26 27	{ 4.8 7.9	{ 29.4 25.9	{ \$12.84 per year for incandescents, } ten-year contract. \$96.28 per year for arcs, . }
Dedham, { Dedham, .	{ 377 27	{ 25 1,200	{ 371 27	{ 4.8 7.9	{ 29.4 25.9	{ \$62.50 per year.
Easthampton, .	156	25	154	5.3	20.9	34 cents per night for street lamps; 33½ cents for park
Edison (Boston), .	48	1,200	46	4.2	30.4	lamps.
	2,883	2,000	2,920	10.5		

Edison (Brookton), . . .	216	15	219	5.4	24.8	{ \$14.50 per year. \$45 per year. \$87 each per year for 250 or more.
Fall River, . . .	263	65	3	10.9	30.4	{ 35 cents per night. \$100 per year; \$3 per year additional for mast-arm lights.
Fitchburg, . . .	759	2,000	261	10.8	30.4	{ \$16 per year. \$75 per year.
Foxborough, . . .	300	1,200	296	10.8	30.4	{ \$17.50 per year for incandescents. \$70 per year for arcs.
{ Ashland, . . .	115	25	115	5.2	26.1	{ \$83.33 per year. \$15 per year. \$75 per year.
{ Framingham, . . .	5	1,200	5	4.8	25.7	{ \$15.50 per year. \$75 per year.
{ Framingham, . . .	66	25	61	4.8	25.7	{ \$15.50 per year. \$75 per year.
{ Framingham, . . .	2	1,200	2	5.0	22.8	{ \$15.50 per year. \$75 per year.
{ Framingham, . . .	400	25	332	5.0	22.8	{ \$15.50 per year. \$75 per year.
{ Framingham, . . .	24	1,200	29	5.5	26.5	{ \$15.50 per year. \$75 per year.
Franklin (Turner's Falls), . . .	5	16	26	5.5	26.5	{ \$15.50 per year. \$75 per year.
Gardner, . . .	26	2,000	13	4.8	27.0	{ \$15.50 per year. \$75 per year.
{ Gloucester, . . .	13	25	73	6.7	20.1	{ \$14.25 per year. \$12 per year; 3 lamps free. \$13 per year; 5-year contract.
{ Gloucester, . . .	74	1,200	577	6.7	20.1	{ \$19.25 per year. \$25 per year. \$74.03 per year.
{ Gloucester, . . .	601	25	65	5.2	27.1	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	1	1,200	147	6.4	21.7	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	149	25	211	5.0	25.4	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	222	25	20	5.0	25.4	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	20	25	209	8.7	29.2	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	226	32	31	5.2	27.1	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	31	32	60	10.3	30.4	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	60	1,200	3	10.3	30.4	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	3	25	47	10.3	25.3	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	47	2,000	149	5.6	19.2	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	149	25	57	10.8	30.4	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	60	1,200	261	5.4	26.6	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	262	25	79	5.4	26.6	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	84	2,000	135	5.4	26.6	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
{ Gloucester, . . .	137	25	135	5.4	26.6	{ \$100 per year; 5 cents extra per light per night for mast-arm lights. \$8,532 for 119 arcs and 57 incandescents — ten-year contract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.

1 Amperes.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Lawrence,	{	460	20	451	{	{ \$16 per year.
		174	20	162		
	{	184	1,200	184	{	{ \$24 per year.
		148	2,000	135		
Lee,	{	29	20	29	{	{ \$80 per year.
		20	2,000	19		
	{	1	20	1	{	{ \$90 per year.
		42	1,200	42		
Lee, {	{	15	25	15	{	{ \$18 per year.
		87	30	87		
	{	36	30	36	{	{ \$70 per year.
		63	25	62		
Lee, {	{	74	1,200	73	{	{ \$15 per year.
		14	1,200	14		
	{	163	30	190	{	{ \$65 per year.
		23	32	39		
Lexington,	{	23	1,200	39	{	{ \$18 per year.
		39	2,000	501		
	{	23	25	17	{	{ \$16 per year.
		1,193	25	1,199		
Lowell, {	{	6	32	6	{	{ \$75 per year.
		293	2,000	290		
	{	14	25	14	{	{ 33 cents per night.
		41	1,200	41		
Lynn,	{	25	25	24	{	{ \$18 per year.
		68	1,200	68		
	{	43	25	38	{	{ \$17.86 per year.
		110	1,200	110		
Lynn, {	{	14	25	14	{	{ \$109.79 per year.
		41	1,200	41		
	{	25	25	24	{	{ \$16 per year.
		68	1,200	68		
Swampscott,	{	43	25	38	{	{ \$67 per year.
		110	1,200	110		
	{	14	25	14	{	{ \$16 per year.
		41	1,200	41		

Price not affected by size of lamps or hours burned.

{ \$16 per year.
{ \$24 per year.
{ \$80 per year.
{ \$90 per year.
{ \$18 per year.
{ \$70 per year.
{ \$15 per year.
{ \$65 per year.
{ \$18 per year.
{ \$16 per year.
{ \$72 per year for arcs to 1 o'clock.
{ \$117 per year for arcs all night.
{ \$16 per year.
{ \$75 per year.
{ 33 cents per night.
{ \$18 per year.
{ \$17.86 per year.
{ \$109.79 per year.
{ \$16 per year.
{ \$68 per year.
{ \$16 per year.
{ \$67 per year.
{ \$16 per year.
{ \$67 per year.

Everett, . . .	590	25	588	5.3	26.6	{ 54 arcs and 456 incandescents for \$12,000 per year; additional arcs \$92 per year, and incandescents \$15.50 per year.
	73	1,200	71	8.6	28.8	{ 100 arcs and 990 incandescents for \$29,000 per year; additional incandescents \$20.20 each, and arcs \$90 per year.
Malden, {	1,030	25	1,029	8.7	28.9	{ \$15.50 per year.
Malden, {	86	1,200	85	8.7	28.9	{ \$90 per year.
Malden, {	19	2,000	19	10.5	30.4	{ \$15.50 per year.
Medford, {	547	25	543	5.2	26.5	{ \$71 per year.
Medford, {	101	2,000	98	9.0	29.3	{ \$17.50 per year.
Medrose, {	528	25	514	5.2	26.5	{ \$87.50 per year.
Medrose, {	52	2,000	52	5.4	27.2	{ \$15.77 per year.
Medrose, {	225	25	220	—	30.4	{ \$12 per year; 4 lamps free.
Marlborough, {	53	1,200	53	6.7	27.4	{ \$12 per year; 1 lamp free.
Marlborough, {	150	25	45	4.6	24.4	{ \$15 per year.
Medfield, {	81	25	74	4.8	24.3	{ \$8.33 per year.
Medfield, {	125	25	118	5.8	24.3	{ \$22.50 per year.
Medfield, {	271	25	271	6.4	25.3	{ \$4,800 per year for 48 arcs, 5 lamps free; \$8.33 per month for each additional lamp.
Medway, {	150	24	150	6.3	26.9	{ \$2,463 for 35 arcs and 6 series; \$15 per year for each additional incandescent.
Millford, {	108	25	108	5.9	30.4	{ \$21.50 per year.
Millford, {	55	1,200	54	5.9	30.4	{ \$2,400 per year for 24 arcs and 57 incandescents to 11 P.M.; June, July, August and September till 12 P.M.
Millbury, . . .	45	25	30	4.9	25.7	{ \$19.74 per year.
Milton, . . .	36	1,200	35	7.7	28.8	{ \$78.96 per year.
Nantucket, {	620	25	607	4.1	22.3	{ \$17.50 per year.
Nantucket, {	60	25	59	6.5	26.4	{ 6½ cents per night.
Nantucket, {	25	1,200	24	6.5	26.4	{ 35 cents per night.
Natick, {	250	25	250	6.5	26.4	{ 7 cents per night.
Natick, {	19	1,200	19	6.5	26.4	{ 21 cents per night.
Natick, {	21	25	21	10.0	27.8	{ \$98.55 per year.
Wayland, {	92	16	92	10.0	27.8	{ \$30 per year.
Wayland, {	2	1,200	2	6.0	24.2	{ \$73.50 per year.
Fairhaven, {	5	16	5			
New Bedford, {	61	16	63			
New Bedford, {	50	16	50			
New Bedford, {	217	1,200	215			
Newburyport, {	13	32	13			
Newburyport, {	158	1,200	157			

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Newton,	{	{	{	{	{	{
Watertown,	{	{	{	{	{	{
North Adams,	{	{	{	{	{	{
Northampton,	{	{	{	{	{	{
Orange,	{	{	{	{	{	{
Dalton,	{	{	{	{	{	{
Pittsfield,	{	{	{	{	{	{
Plymouth,	{	{	{	{	{	{
Quincy,	{	{	{	{	{	{
Randolph,	{	{	{	{	{	{
Rawson (Leicester),	{	{	{	{	{	{
Salem,	{	{	{	{	{	{
Shelburne Falls,	{	{	{	{	{	{
Buckland,	{	{	{	{	{	{
Shelburne Falls,	{	{	{	{	{	{
Shelburne Falls,	{	{	{	{	{	{

subject to discount of 5 per cent. if paid on or before 15th of month.

{ \$20 per year for incandescents.
{ \$70 per year for arcs.

{ \$15.75 per year.
{ Inside mile circle, \$13.56 per year; outside, \$15.75.

COMPANY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Webster, { Dudley,	{ 4	1,200	{ 4	5.4	30.4	{ \$80 per year.
Webster, { Webster,	{ 64	25	{ 64	5.4	30.4	{ \$15.50 per year.
Westborough,	61	1,200	33	4.9	25.4	{ \$80 per year.
Weston,	43	1,200	31	5.3	24.5	{ \$15.50 per year.
Weymouth,	33	2,000	43	5.4	24.8	{ \$66 per year.
Whitman,	27	1,200	27	5.2	22.7	{ \$22.66 per year.
Winchendon,	24	1,200	23	4.9	23.0	{ \$62.50 per year.
Winchester, { Stoneham, ³	{ 41	16.6	{ 38	5.1	25.9	{ \$12.50 per year.
Winchester, { Winchester, ³	{ 205	25	{ 202	5.0	23.4	{ \$70 per year.
Woburn, { Woburn, ³	{ 74	16.6	{ 74	10.5	30.4	{ \$17 per year.
Worcester,	715	2,000	710			{ \$80 per year.
						{ \$15 per year.
						{ \$22.66 per year.
						{ \$62.50 per year.
						{ \$12.50 per year.
						{ \$70 per year.
						{ \$17 per year.
						{ \$80 per year.
						{ \$12.50 per year.
						{ \$75 per year.
						{ \$15 per year.
						{ \$80 per year; one-year contract.
						{ \$15 per year.
						{ \$80 per year; one-year contract.
						{ \$15 per year.
						{ 74 arcs at \$75 per year; five year contract.
						{ \$15 per year.
						{ 30 cents per night.

¹ Amperes.² Six of the Winchester arcs run all night and every night.³ The prices stated are for the standard moonlight schedule. An additional pro rata charge for all lamps when lights are burned extra hours.

The following table shows the prices charged by the several electric light companies for commercial lights on June 30, 1902 : —

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Abington and Rock- land,	20 cents, .	-	1 cent, .	-	20 cents per kilowatt hour by meter.	Ten per cent. discount if paid before the 15th of the month; customers pay for wiring. Lamp renewals free.
Adams, . . .	13½ cents,	1 cent, .	-	For 16 c. p. lights in busi- ness places open 6 nights per week until 11 P.M., \$12.00; open 4 nights per week, \$9.00 per year each.	\$4.00 per light per month, .	
Adams, U. S. (Town- send).	25 cents, .	-	-	25 to 75 cents per lamp per month.	-	Lamp renewals 20 cents each.
Amesbury, . .	20 to 10 cents, accord- ing to amount used.	-	-	10 c. p. lamps, 3 nights per week, \$7.00 per year, and \$1.00 per year additional for each additional night per week; 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and \$1.00 per year additional for each	3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year.	Wiring and all lamps at consumer's expense; meter rental, 25 cents per month; minimum monthly bill, \$1.00. Renewals at cost.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Amesbury — <i>Con.</i> ,	-	-	-	additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week.		Wiring at consumer's expense; renewals at 20 cents each. 20 cents per kilowatt up to an amount determined with each customer, and 5 cents per kilowatt above such amount; customers pay 22 cents each for renewals, with an allowance of 8 cents for old lamps returned.
Amherst, . . .	20 cents, .	1 cent, .	-	Contracts based on meter rate.	-	
Andover, . . .	20 cents, .	-	-	-	-	
Athol, . . .	20 cents, .	-	-	\$15.00 per lamp per year for 32 c. p. lamps; 6 or less 16 c. p. lamps from 75 cents to \$1.00 per lamp per month. 50 cents to \$1.50 per lamp per month.	\$10.50 per lamp per month, run 6 nights per week; \$6.50 running 3 nights per week. Special rates for 4 or more lights. 5 cents per inch of carbon burned for stores, 8 cents for factories.	Arc lights are run only when street lights are used; wiring and renewals at customer's expense. Customers pay for all incandescent lamps, 17 cents each for 8 or 16 c. p. lamps; discount from meter rate of 20 per cent. on bills to 1,600
Attleborough, . . .	25 cents, .	-	-			

kilowatt hours or over.
Lamps in stores 15 cents
net per K. W. hour. 10
cents net for lighting to
power customers.

For commercial lights
less than 25 K. W.
per month 20 cents per
K. W.; if 25 and less
than 50 K. W., 18 cents;
if as much as 50 and
less than 75 K. W., 16
cents; if as much as 75
and less than 250 K.
W., 14 cents; if as much
as 250 K. W., 12 cents.
Renewals free.

Customers using less than
125 K. W. per month, 20
cents per K. W.; be-
tween 125 K. W. and
250 K. W., 19 cents;
between 250 K. W. and
375 K. W., 18 cents; be-
tween 375 K. W. and
500 K. W., 17 cents; be-
tween 500 K. W. and
625 K. W., 16 cents;
between 625 K. W. and
750 K. W., 15 cents;
over 750 K. W., 14 cents.
No free wiring. Re-
newals 15 cents. Dis-
count of 10 per cent. for
payment in 15 days.

Wiring at cost; renewals
free except for broken
lamps.

Two nights per week until
closing of stores and two
nights until 6.30, \$4.50 for
one lamp; for two lamps,
\$3.50 each; for three or
four, \$3.00 each per month.

40 cents per light per night.
Discount of 10 per cent. if
paid on or before the 15th
of the month.

At meter rates, . . . -

20 to 12
cents, ac-
cording to
amount
used.

20 to 14
cents, ac-
cording to
amount
used.

18 cents,
15 to 12½
cents.

Ayer,

Beverly,

BillERICA,
Blackstone,

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Block Plant (Boston),	20 cents, .	-	-	-	50 cents per lamp for 12 hours burning.	Customers pay for wiring. Renewals free. Lamp renewals 10 per cent. above cost; 17½ cents per 1,000 watt hours for second 50,000; 15 cents for excess of 100,000 per month; \$2.00 per month meter rental where bill is less than \$25.00 per year. Wiring \$2.00 per lamp, open work; \$2.75 per lamp for concealed work. Lamp renewals free to contract yearly customers; to meter customers 35 cents per 16 c. p. lamp. Lamp renewals free. No free wiring.
Blue Hill (Canton), .	20 cents, .	-	-	-	-	
Bridgewater, . . .	-	1 cent, .	-	\$10.00 per year for each 16 c. p. lamp.	\$70.00 per lamp per year, .	
Brookline, . . .	18 cents, .	-	1 cent, .	-	For lights burning 1 night to 11 p.m. and 6 nights per week not later than 6 p.m., \$21 per lamp per year; not later than 7 p.m., \$27.75 per year; not later than 8 p.m., \$42.00 per year; not later than 9 p.m., \$58.00 per year; not later than 10 p.m., \$73.00 per year. For lights burning not later	

Cambridge,	16 $\frac{3}{4}$ cents,	-	-	-	than 11 p.m., 7 nights per week, \$100.00 per year. To 9 o'clock, 6 nights per week, \$84.00 per year; to 12 o'clock, 6 nights per week, \$100.00 per year; to 12 o'clock every night, \$120.00 per lamp per year.	Consumers pay 15 cents each for renewals. Fifteen per cent. discount from meter rates on bills paid before the 15th of the month. Wiring at cost. Renewals free. A discount of 40 per cent. allowed on 50,000 watts; 15 per cent. on 100,000 watts; 20 per cent. on 150,000 watts; 25 per cent. on 200,000 watts; 30 per cent. on 250,000 watts, if paid on or before the 10th of the month. Lamp renewals free. No free wiring.
Central Mass. (Palmer),	17 cents,	-	-	-	-	First lamp installation free; renewals 15 cents each.
Charlestown,	20 cents,	-	-	-	\$2.50 per week for single lamp, for more than one, \$2.00 each.	Monthly bill 50 cents plus 12 $\frac{1}{2}$ cents per 16 c. p. lamp regularly used as fixed charge plus 12 cents per kilowatt hour as shown by meter. Five per cent. discount on bills paid in five days. Customers pay for wiring; renewals free.
Chelsea,	-	-	-	1 cent,	16 c. p. lamps, \$1.25 each per month.	Renewals free; 25 per cent. discount on bills
Chester,	12 cents plus fixed charges.	-	-	-	-	
Church Green (Boston).	-	-	-	1 cent,	6 cents per lamp hour,	

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.
	RATES BY METER.				
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.		
Church Green (ton) — <i>Con.</i>	-	-	-	-	for incandescent lights by meter if bill for a year is less than \$500.00; 50 per cent. if bills ex- ceed \$1,000.00.
Clinton, . . .	20 cents, .	-	-	-	Renewals, 25 cents each; 10 per cent. discount on lighting bills if paid in ten days.
Cohasset, . . .	20 cents, ¹ .	-	-	-	Customers pay for lamps and renewals. No free wiring. Minimum charge of \$10 per year.
Conway, . . .	-	-	On basis of $\frac{1}{2}$ cent net per 16 c. p. lamp hour.	-	No free wiring. Renewals at customer's expense.
Cottage City, . . .	-	-	-	-	-
Dedham, . . .	20 cents, .	-	Contracts based on \$10.00 per lamp per year burn- ing until 10 P.M.	Single lights, \$50.00 per sea- son of 122 days; 2 lights, \$45.00 each; 4 or more, \$40.00 each. \$70.00 per year per lamp, .	Customers pay for renew- als at cost plus 10 per cent. No free wiring. 17½ cents per 1,000 watt hours for second 50,000; 15 cents per 1,000 watt hours for over 100,000; \$2.00 meter rental per month where total bill for year is less than \$25.00.

Edison (Boston),	-	-	-	1 cent,	-	-	At same rates as incandescent lamps. Discounts of 10 to 30 per cent. on monthly bills according to amount used. Customers guaranteeing 520 hours per year per maximum demand, primary rate $\frac{9}{16}$ cents per 16 c. p. lamp hour, secondary rate 6 cents; guaranteeing 400 hours per year per maximum demand primary rate 1 cent per 16 c. p. lamp hour, secondary rate $4\frac{1}{16}$ cents per 16 c. p. hour. Special discounts to large consumers. No free incandescent wiring.
Edison (Brockton),	20 cents,	-	-	-	-	-	Lamp renewals free. No free incandescent wiring. 10 per cent. discount on all monthly bills paid in 10 days. Lamp renewals free. No free incandescent wiring.
Fall River,	15 cents,	-	-	-	-	-	No free wiring; customers pay for lamps and renewals. Discounts if bills are paid on or before the 20th of the month — on bills under \$25.00, 5 per cent.; \$25.00 to \$30.00, 6 per
Fitchburg,	20 cents,	-	-	-	-	-	

1 Public buildings and halls 25 cents; summer customers 30 cents.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Fitchburg — <i>Con.</i> ,	-	-	-	-	-	-	cent.; \$30.00 to \$35.00, 7 per cent.; \$35.00 to \$40.00, 8 per cent.; \$40.00 to \$50.00, 10 per cent.; \$50.00 to \$60.00, 12 per cent.; \$60.00 to \$70.00, 14 per cent.; \$70.00 to \$80.00, 16 per cent.; \$80.00 to \$90.00, 18 per cent.; \$90.00 to \$100.00, 20 per cent. No free wiring nor lamps; renewals 20 cents each; discounts of 12½ per cent. on 300 amperes, and 25 per cent. on 600 amperes, if bills are paid within 10 days. No free wiring; renewals free.
Foxborough,	-	1 cent,	-	-	-	-	Wiring and renewals free. Four to nine lamps in use rate is 18 cents per K. W. Ten or more the rate is 16 cents. Special rates if less than four lamps.
Framingham,	-	-	-	Every night till 12 m., \$1.00 per lamp per month; 6 nights per week, 90 cents. All night and every night, \$2.00.	Every night, \$8.00 per lamp per month; 3 nights per week, \$6.00 for first, \$5.00 for each additional lamp.	-	
Franklin (Turner's Falls).	18 to 16 cents.	-	-	-	-	-	

Gardner,	25 cents; 50 cents for shops and fac- tories running until 6 p.m. only.	-	-	Stores, \$7.50, \$9.00 or \$10.50 net per lamp per year, for 4, 5 or 6 nights per week.	For yearly contract, 6 nights per week, \$77.78 per lamp; 5 nights, \$66.67; 4 nights, \$55.55. Two arcs under contract, 5 per cent. off regular price. Three or more arcs under contract, 16½ per cent. off regular price. 10 per cent. discount if paid before the 10th of the month.	Incandescent lamp re- newals free to meter customers. Wiring at customer's expense. Discount from regular rates on incandescents of 20 per cent., and for shops and factories 50 per cent., if paid before the 10th of the month.
Gloucester,	18 cents; transient custom- ers 20 cents.	-	-	\$1.00 per month for each 16 c. p. lamp.	Running every night to 11 p.m., one lamp, \$9.00 per month; two or more lamps, \$8.00 each. One lamp 6 nights per week, \$8.00 per month. Temporary lights, 50 cents per night.	Wiring at cost; renewals free to yearly custom- ers; to transient cus- tomers at cost. Dis- counts on bills from \$1.10 to \$5.00 per month, 10 per cent.; from \$5.00 to \$25.00, 15 per cent.; above \$25.00, 20 per cent. Customers pay for wiring and lamps.
Grafton,	20 cents, .	-	-	\$10.00 per year for each 16 c. p. lamp.	-	Renewals at cost. 20 cents per K. W. to large customers; 10 per cent. discount for payment in 10 days. No free wiring nor renewals.
Great Barrington, Greendale (Needham),	15 cents, . 21 cents, .	3 cent,	-	-	At meter rates,	Lamp renewals free to meter customers, at cost to contract customers. Wiring at cost.
Greenfield,	-	-	1 cent,	-	When run on 110-volt direct current, 1 cent for 64 watt hours.	Wiring at cost; renewals free. On monthly bills for incandescents from \$1 to \$5, 20 per cent. discount; from \$5 to \$20, 25 per cent.; from
Haverhill,	20 cents, .	-	-	16 c. p., \$1.25; 24 c. p., \$1.50 per month.	Outside lights \$8.00 each per month. Inside lights, 3 or less, \$5.50 each per month; 4 to 9, \$5.25 each; 10 to 13, \$5.00 each; 14 or more, \$4.50 each. Enclosed arcs,	

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Haverhill— <i>Con.</i> ,	-	-	-	-	3 or less, \$7.25; 4 to 9, \$7.00; 10 to 13, \$6.75; 14 or more, \$6.25.	\$20 to \$35, 30 per cent.; from \$35 to \$50, 35 per cent.; above \$50, 40 per cent.
Holyoke,	-	-	1½ cents,	-	Six nights per week, until 10.30 or 11 P.M., \$100.00 per light per year; 4 nights until 10.30 P.M., other nights to 6.30 P.M., \$75.00; 3 nights until 10.30 P.M., other nights to 6.30 P.M., \$70.00; 2 nights until 10.30 P.M., other nights to 6.30 P.M., \$66.67.	No free wiring; incandescent renewals at cost. Discounts from 5 to 33½ per cent., according to amount used for lights by meter.
Hyde Park,	20 cents,	-	-	\$10.00 each lamp per year running until 10 P.M.	\$70.00 per lamp per year for lights burning 6 nights a week to midnight; \$60.00 for those burning 5 nights to 10 o'clock.	Discount on arc lighting 10 per cent. for prompt payment.
Lawrence,	-	-	1 cent,	-	Two nights per week, May to September, \$5.50, balance of the year, \$6.00 per lamp per month; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00 per lamp per month.	No free wiring; renewals to meter customers at cost, plus 10 per cent.; to contract customers, free.
Lee,	20 cents,	-	1 cent,	\$9.00 to \$10.00 per lamp per year.	-	Discount for incandescent lights, 5 per cent. on monthly bills under \$5.00 and 10 per cent. on other bills if paid by the 15th of the month. Wiring at customer's expense, lamps free.
					-	Wiring and renewals at customer's expense. For domestic lighting

50 per cent. discount on all of the monthly bills above \$2.00.

Wiring and renewals at customer's expense.

Renewals free. No free wiring. Minimum monthly charge for incandescent lighting, \$1.00. Incandescent meter rates: bills of 20,000 and less than 50,000 watts per month at 17 cents per K. W. Of 50,000 watts per month and less than 100,000 watts at 16 cents. Of 100,000 watts and less than 200,000 at 15 cents. Of 200,000 watts and less than 500,000 at 14 cents. Of 500,000 watts and over 13 cents. All bills rendered at 20 cents and discounted to above rates for prompt payment.

Wiring at customer's expense. Renewals free. Discount if bills are paid on or before the 10th of the month on all bills of 5 per cent. and a larger discount running to 25 per cent. and dependent on amount used.

Renewals free to meter customers and at cost to others. Free wiring to yearly contract cus-

10 mills, .

18 cents, .

20 c. p. lamps running 3 nights per week to 7 p.m., and 3 nights to 9.30, \$7.00 each per year; burning 6 nights to 9 p.m., \$9.00; until 10 p.m., \$10.00; until 11 p.m., \$11.00; every night all night, \$24.00. 10 per cent. discount if paid on or before the 15th of the month.

Enclosed arcs burning 3 nights per week until 7 p.m. and 3 nights to 9.30 p.m., \$5.00 each per month; 6 nights to 9.30 p.m., \$6.00 each; 7 nights to 11 p.m., \$7.00. 5 per cent. discount if paid by the 15th of the month. Open arc lamps burning 7 nights per week until 11 p.m., \$5 per month each, net.

25 cents, .

20 cents per kilowatt, .

11 cents, .

\$1.00 to \$1.50 per lamp per month.

8 cents per hour for first 50 hours each lamp burns per month, 4 cents per hour for all hours over 50. 20

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Lowell— <i>Con.</i> , . . .	-	-	-	-	per cent. discount for prompt payment. \$1.50 per lamp per month minimum charge. One or 2 lights 7 nights per week to 12 P.M., \$8.00 each per month; 3 or more, \$7.50; 6 nights to 12 P.M., 1 or 2, \$7.00; 3 or more, \$6.50; 4 nights to 6.30 P.M., 2 nights to 12 P.M., 1 or 2, \$5.50; 3 or more, \$5.00.	toners for arc lamps. Minimum charge for incandescent lighting, \$12.00 per year. Lamps and renewals free on contract lights only. Wiring at customer's expense. Discount on incandescent lighting by meter of 2 cents per K. W. hour on all bills exceeding \$50.00 in any six months ending June 30 or December 31, and 4 cents per K. W. hour if bills exceed \$150.00 during like period. Customers pay for wiring, renewals 20 cents each. Twenty per cent. discount on bills for incandescent lights if paid within fifteen days. Customers pay for wiring; renewals free.	
Lynn,	13 cents, .	-	-	\$1.00 to \$1.25 per lamp per month.			
Malden,	20 cents, .	-	-	\$1.00 per lamp per month for 16 c. p. lamps; all night \$2.50 per month.	From \$60.00 to \$90.00 per lamp per year according to number of lamps and hours burned.		
Marlborough, . . .	20 cents, .	-	-	16 c. p. lamps in stores closing 3 nights a week at 6 P.M., \$10.00 per light per year; closing 4 nights per week, \$9.50; in stores averaging 6 nights per week until 9 P.M., \$12.00; until 11 P.M., \$13.50; until 12	20 cents per kilowatt hour, .		

McDonald, D. S., Co. (Boston).	20 cents.	-	-	P. M., \$15.00 per lamp per year.	-	-	Customers pay for wiring, renewals free. Discounts from 50 per cent. to 50 and 20, according to consumption. Renewals at cost plus 10 per cent. No free wiring.
Medfield.	20 cents. ¹ .	-	-	16 c. p. lamps burning until 10 P. M., \$1.00 per month; until 12 P. M., \$1.25; all night, \$1.50. Upon yearly contracts until 9 P. M., \$6.00 per year; until 10 P. M., \$8.50; until 12 P. M., \$14.00 per year.	-	-	Customers pay for wiring, and 25 cents each for renewals.
Medway.	-	-	-	60 cents per month for 24 c. p. lamps.	-	-	Discounts for payment within 10 days; on monthly bills of less than 50,000 watt hours, 20 per cent.; 50,000 and less than 75,000, 25 per cent.; 75,000 to 100,000, 30 per cent.; 100,000 and less than 150,000, 35 per cent.; over 150,000, 40 per cent. Incandescent renewals 25 cents each.
Milford.	25 cents.	-	-		-	25 cents per kilowatt hour.	Wiring at cost. Lamp renewals at cost, plus 25 per cent. All bills paid on or before the 15th, subject to the following discounts: \$5.00 to \$15.00, 5 per cent.; \$15.00 and over, 10 per cent.
Millbury.	20 cents; 15 cents for stores and hotels.	-	-	Running until 10 P. M., for not more than 4 lamps, \$10.00 per lamp per year.	-	-	

¹ Fifteen cents in Walpole.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Milton,	20 cents, .	-	-	-	-	No free wiring. Renewals at cost plus 10 per cent.; 18 cents per 1,000 watt hours for second 25,000, 16 cents for third 25,000, 15 cents for excess of 75,000; \$2.00 per year meter rental where bill is less than \$25.00. Wiring and renewals at cost.
Nantucket,	-	-	-	\$10.00 per 16 c. p. lamps per year.	\$100.00 per light per year, .	No free wiring. Renewals free. Discount on incandescent lighting in Natick, 10 per cent. from meter rates if paid in 10 days.
Natick,	20 cents, ¹ .	-	-	First three lamps, \$1.20 per month each; second three, \$1.00; third three, 80 cents, fourth three, 60 cents; additional lamps, 50 cents each.	First light, \$8.00; 2d light, \$7.00; 3d light, \$6.00 per month.	Discounts for payment on or before the 10th of the month on bills of \$10.00 per month and under for metered lights, 5 per cent.; \$10.00 to \$20.00, 10 per cent.; over, \$20.00 20 per cent. Wiring at cost. Renewals free.
New Bedford,	18 cents, .	-	-	-	Various contracts on the basis of 5 cents per hour, and rent of lamp at \$5.00 per year each for 10 lamps or over, and \$10.00 each for less than 10 lamps.	10 to 25 per cent. discount from the prices for incandescent lights by
Newburyport,	20 cents, .	-	-	Incandescent 16 c. p. lamps, \$1.00 each per month; 20 c. p. lamps, \$1.25 each	7 nights per week until midnight, \$8.00 per month each; 3 nights per week,	

meter if bills are paid in 12 days. Incandescent contract bills subject to discount of 10 per cent. Renewals at cost; wiring at consumers' expense.	\$5.00 per month.	per month; 32 c. p. lamps, \$2.00 each per month.		
20 per cent. discount if paid on or before the 20th of month. Wiring at customer's expense; renewal lamps at 18 cents each.	20 cents per 1,000 watt hours,	-	20 cents, .	Newton, . . .
Minimum charge of \$1.00 per month per installation.	-	-	8 to 10 cents.	Niles Estate (Boston), . . .
Renewals free. Wiring done by customer. If monthly incandescent bills are for 75,000 watts and less than 250,000 the price is 14 cents; if 250,000 watts or more, 12 cents. Discounts on monthly bills of 10 per cent. if paid on or before the 15th of the month.	Burning 1 night a week to 11 o'clock, 1 night to 9 o'clock and 4 nights to 6.30: 1 lamp, \$4.50 per month; 2, \$3.50 each; 3 or 4, \$3.00 each; 5 or more, \$2.50 each. Burning every night: 1 lamp 40 cents per night; 2, 30 cents each; 3 or 4, 25 cents each; 5 or more, 20 cents each.	\$1.11 per lamp per month,	16 cents, .	North Adams, . . .
Lamp renewals to contract customers free; to customers by meter 25 cents each.	Open arcs \$75.00 per light per year burning every night till 10 P.M.; \$100.00 till midnight; enclosed arcs till 10 P.M. \$84.00.	-	20 cents, .	Northampton, . . .
No free wiring. Renewals 25 cents each. Incandescent meter rates vary according to amount used.	Burning 3 nights a week: 1 light \$5.00 per month, 2 or 3 lights at \$4.50 each, 5 or more, \$4.00 each.	65 cents to \$1.00 per lamp per month according to number of hours used per week and number of lamps.	20 cents, .	Orange, . . .

¹ In Wellesley 14 cents net.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.	
	RATES BY METER.					Rates by Contract.
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Pittsfield, . . .	24 cents, .	1.2 cents, .	-	-	Customers pay for wiring and renewals. Rate on monthly bills of from 250 to 500 ampere hours, 1.1 cents per ampere hour; 500 to 1,500, 1 cent; 1,500 to 2,500, 0.9 cent; 2,500 to 3,500, 0.8 cent; 3,500 or more, 0.7 cent; 15 per cent. discount on all bills for incandescent lighting if paid on or before the fifteenth of the month. Rate on monthly bills for 12,000 to 25,000 watt hours, 22 cents, for 25,000 to 75,000, 20 cents, for 75,000 to 125,000, 18 cents, for 125,000 to 175,000, 16 cents, for more than 175,000 watt hours, 14 cents per thousand. Fifteen per cent. discount on all bills for incandescent lighting if paid on or before the 15th of the month.	

until 6.30 p.m. one evening and 9.30 p.m. five evenings per week, one lamp, \$32.00, two lamps, \$28.00 each; until 6.30 p.m. two evenings and 9.30 p.m. four evenings, one lamp, \$28.00, two or more, \$23.00 each; until 6.30 p.m. three evenings and 9.30 p.m. three evenings, one lamp, \$25.00, two or more, \$21.00 each; until 6.30 p.m. four evenings and 9.30 p.m. two evenings, one lamp, \$21.00, two or more, \$17.00 each; until 6.30 p.m. five evenings and 9.30 p.m. one evening, one lamp, \$17.00, two or more, \$15.00 each.

For seven months' service from September 1 to April 1, burning from dusk until 9.30 p.m. six evenings per week, one lamp, \$79.00, two or more, \$70.00 each; until 6.30 p.m. one evening and 9.30 p.m. five evenings, one lamp, \$70.00, two or more, \$62.00 each; until 6.30 p.m. two evenings and 9.30 p.m. four evenings, one lamp, \$62.00, two or more, \$53.00 each; until 6.30 p.m. three evenings and 9.30 p.m. three evenings, one lamp, \$53.00, two or more, \$45.00 each; until 6.30 p.m. four evenings and 9.30

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.
	RATES BY METER.				
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.		
Pittsfield — Con.,	-	-	-	Rates by Contract. P.M. two evenings, one lamp, \$45.00, two or more, \$37.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, one lamp, \$37.00, two or more, \$27.00 each. The above rates for inside lights. When only outside lights are used, burning every night to 9.30 P.M., one lamp, \$108.00, two or more, \$96.00 each per year. Same service from April 1 to September 1, one lamp, \$90, two or more, \$32.00 each. Same service from September 1 to April 1, one lamp, \$79.00, two or more, \$70.00 each. For outside arcs burning every night until 9.30 P.M., if incandescent lamps are used inside, one lamp, \$96.00, two or more, \$84.00 each per year. Same service April 1 to September 1, one lamp, \$32.00, two or more, \$28.00 each. Same service from September 1 to April 1, one lamp, \$70.00, two or more, \$62.00 each.	

Plymouth,	20 cents, .	-	-	90 cents per lamp per month for 16 c. p. lamps.	Occasional service, 10 cents per lamp per hour. 30 cents per night, burning to 10 o'clock.	Wiring at customer's expense. Renewals at cost.
Quincy,	18 cents, .	-	-	-	Supplied on meter at incandescent rates.	Renewals at 25 cents each with 10 per cent. discount for cash. Wiring at customer's expense. Customer pays for wiring. Renewals 25 cents each.
Randolph,	-	-	-	Monthly rates for 16 c. p. lamps: one to three lamps, 75 cents each; four lamps, 70 cents; five lamps, 65 cents; six lamps, 60 cents; seven lamps, 55 cents; eight lamps, 50 cents each.	-	Renewals 22½ cents, \$2.50 per dozen, and wiring at customer's expense. 20 per cent. discount on all bills over \$2.00 and 20 cents discount on bills less than \$2.00, if paid before 10th of each month.
Rawson (Leicester),	25 cents, .	-	-	-	By meter at incandescent rates.	Renewals free. Wiring at cost. Enclosed arcs 50 per cent.; and for incandescent lights 25 per cent. discount for payment before the 15th; 10 per cent. additional on bills over \$500 per year and a further 10 per cent. on bills over \$1,000 per year. Special rates for summer resort lighting.
Salem,	20 cents, .	-	-	-	-	-

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.
	RATES BY METER.				
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.		
Shelburne Falls, .	-	-	1 cent,	-	Wiring and renewals at cost.
Somerville, .	20 cents, .	-	-	\$120.00 to \$182.50 per year. Also by meter at incandescent rates.	Renewals free. No free wiring. Discount on incandescent light bills for payment before the 15th of the month; 10 per cent. on bills of \$10.00 and under; over \$10.00, 15 per cent. Wiring at cost. Renewals free.
Southbridge, .	-	-	-	Burning 7 nights per week, \$80.00 per light per year.	5 per cent. discount on bills for lights by contract paid within 5 days. Wiring and renewals at cost.
South Hadley Falls, .	20 cents, .	-	-		

Spencer, Stoughton, . . .	20 cents, .	-	-	-	31½ cents per light per night, \$5.00 per light per month, .	Customers pay for wiring. Renewals at cost.
Suburban (Revere), .	20 cents, .	-	-	-	\$10.00 per month for one lamp burning until 12 P.M.; two lamps, \$9.50 each; three lamps, \$9.00 each; four lamps, \$8.60 each; special rates for a larger number and for summer customers. Special dis- count from prices stated where customer furnishes all wiring.	Renewals at 25 cents per lamp. Discount of 10 per cent. from meter rates for payment with- in 15 days.
Union (Franklin), .	20 cents, .	-	-	-	16 c. p. lamps to 11 P.M., 6 nights per week, \$1.00 per lamp per month; 5 nights per week, 90 cents; 4 nights, 80 cents; 3 nights, 75 cents; 2 nights, 70 cents.	Wiring at customer's ex- pense. Renewals 20 cents each.
United (Springfield),	-	-	-	-	For the first two kilowatts used per standard lamp of maximum demand during the month, 18 cents per kilowatt. All used in excess of this, 8 cents per kilowatt. Yearly rates for 5 lights or less to 9 P.M., \$9.00 each; to 10 P.M., \$10.00; to 12 P.M., \$12.00; all night, \$15.00; 10 per cent. above these rates if burned seven nights a week. Discount from these rates of 10 per cent. for 6 to 10 lights, 15 per	Renewals free.
Uxbridge and North- bridge.	20 cents, .	-	-	-	-	Customers pay for wir- ing; renewals at cost plus ten per cent. Dis- count of one cent per kilowatt hour on sec- ond 20,000 watt hours and two cents on all over 40,000 watt hours on incandescent bills.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.
	RATES BY METER.				
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.		
Uxbridge and North- bridge— <i>Con.</i> Waltham,	- 20 cents.	- -	- -	By meter at 20 cents per kilo- watt hour with discounts for payment by the fif- teenth of the month as fol- lows: on bills of less than \$20.00, 10 per cent.; on bills of \$20.00 and less than \$40.00, 20 per cent.; on bills of \$40.00 and less than \$60.00, 30 per cent.; on bills of \$60.00 and over, 35 per cent. For contract lights burning 6 nights per week \$10.00 per lamp per month with a dis- count for prompt payment of 10 per cent. on bills for one light, 20 per cent. on bills for two lights and 30 per cent. on bills for 3 lights. For lights burning 4 nights a week \$8.00 each per month with discounts for payment by the 15th of the month of 12½ per cent. on bills for one lamp, 20 per cent. on bills for two lamps and 25 per cent. on bills for three lamps.	Discounts for payment on or before 15th of the month, on bills for in- candescent lights by meter 10 per cent.; an additional rebate of 5 per cent. on all monthly bills for 50 to 100 kilo- watts 5 per cent., over 100 kilowatts 10 per cent. Lamp renewals at expense of consumer. No free wiring.

Ware,	20 cents, .	-	-	-	Three nights a week to 10.30 p.m., \$50.00 per light per year; 6 nights a week to 11 p.m., \$70.00.	Wiring at cost; renewals at 15 cents each. Discounts on incandescent lights by meter; on bills of \$5.00 and under \$8.00, 10 per cent.; on bills of \$8.00 and under \$20.00, 20 per cent.; \$20.00 and under \$30.00, 25 per cent.; \$30.00 and over, 30 per cent.
Webster,	20 cents, .	-	-	\$10.00 per lamp per year, .	Burning 6 nights per week to 11 o'clock, \$80.00 per lamp per year; 4 nights, \$70.00. By meter at incandescent rates.	Discounts on arc lights, 2 lights, 10 per cent.; 3 lights, 15 per cent.; 5 or more, 20 per cent. On incandescent lights: on bills for \$5.00, 5 per cent.; \$10.00 and over, 10 per cent. Wiring at cost; renewals free.
Westborough,	20 cents, .	-	-	-	\$75.00 per light per year, .	Discounts on monthly bills from \$6.00 to \$20.00, 10 per cent.; from \$21.00 to \$35.00, 15 per cent.; from \$36.00 to \$50.00, 20 per cent.; of \$51.00 and over, 25 per cent. Wiring at cost; renewals free.
Weston,	20 cents, .	-	-	-	-	No free wiring. Renewals at cost. The first hundred dollars of all bills is at the gross rate; on the second hundred dollars or fraction thereof a discount of 10 per cent.; on the third hundred dollars or fraction thereof, 15 per cent.; on all over \$300.00, 20 per cent.

COMPANY.	INCANDESCENT LIGHTS.				ARG LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Weymouth,	17 to 20 cents.	-	-	\$5.00 in dwellings and \$6.00 in stores per year for each active 16 c. p. lamp.	\$5.00 per light per month burning six nights per week.	-	Consumers pay for wiring. Renewals 23 cents each. Meter rent \$2.00 a year.
Whitman,	20 cents.	-	-	\$10.00 per 16 c. p. lamp per year.			Wiring and renewals at customer's expense. Discount on incandescent bills less than \$3.00, 5 per cent.; bills of \$3.00 and less than \$10.00, 10 per cent.; of \$10.00 and less than \$20.00, 15 per cent.; of \$20.00 or more, 20 per cent., if paid on or before the 15th of the month. Minimum charge of \$1.00 per month for each customer.
Winchendon,	12 to 20 cents.	-	-	-	15 cents per kilowatt hour by meter.	-	Wiring and renewals at nearly cost. Incandescent monthly bills for 40 kilowatts or less at 20 cents; for 40 to 75 kilowatts at 18 cents; for 75 to 100 kilowatts at 16 cents; for 100 to 125 kilowatts at 15 cents; over 125 kilowatts at 12 cents.

Wiring at customer's expense. Lamps and renewals at cost.

A fixed monthly charge varying from \$1.25 to \$3.15 per month according as the number of lamps to be used in each installation may vary from 5 to 25; for more than 25 lamps, pro rata as for 25. This charge, supplemented by a charge for metered current consumed of 10 cents per kilowatt hour with a discount of 40 per cent. if bills are paid on or before the 15th of the month. The foregoing rates are upon contracts for 12 consecutive months. Upon contracts for a less period the fixed monthly charge is somewhat less per lamp from June to October and somewhat more from October to June.

Burning until 10 P.M., 40 cents per lamp per night; until 12 P.M., 50 cents; all night, 60 cents. Day lights, 65 cents per light per day.

Renewals free only to stores that burn daily. Discounts: on monthly bills over \$25.00, 10 per cent.; over \$35.00, 15 per cent.; over \$50.00, 20 per cent., over \$75.00, 25 per cent., over \$100.00, 30 per cent., over \$125.00, 40 per cent., over \$150.00, 50 per cent.

Woburn,

Worcester, . . . 15 cents.

CASES PENDING BEFORE THE BOARD.

Petition of the Milford Electric Light and Power Company for approval of an issue of new stock.

Petition of the Plymouth Electric Light Company for approval of an issue of bonds.

Petition of the Clinton Gas Light Company for approval of an issue of new stock and bonds.

Petition of the Amesbury Electric Light Company for approval of an issue of bonds.

Petition of the Provincetown Electric Light Company for approval of an issue of new stock and bonds.

Petitions of consumers of the Natick Gas and Electric Company relative to the supply of electric lights.

Appeal of the Lowell Gas Light Company from a decision of the selectmen of Chelmsford in favor of the Chelmsford Gas Light Company.

Appeal of the Chelmsford Gas Light Company from a decision of the selectmen of Chelmsford in favor of the Lowell Gas Light Company.

Appeal of the Haverhill Electric Company and William A. Brooks *et al.* from a decision of the board of mayor and aldermen of Haverhill in favor of the Haverhill Illuminating Company.

Appeal of the Newton and Watertown Gas Light Company from a decision of the board of aldermen of Newton in favor of the Waltham Street Railway Company.

Appeal of A. D. Fessenden from a decision of the selectmen of Townsend in favor of Union S. Adams.

Petition of the Gloucester Electric Company for approval of an issue of additional capital stock.

Petition of the Newburyport Gas and Electric Company for approval of an issue of additional capital stock.

Petition of the Weymouth Light and Power Company for approval of an issue of additional capital stock and bonds.

Petition of the East Boston Gas Company for approval of an issue of additional capital stock.

FORREST E. BARKER.
MORRIS SCHAFF.
CHAS. H. GIFFORD.

APPENDICES.

APPENDIX A. — COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1902.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND, ELECTRIC LIGHT AND POWER COM- PANY OF.

ASSETS.

Real estate,	\$23,769 10
Steam plant,	27,399 02
Electric plant,	23,363 73
Electric lines,	18,524 50
Transformers,	1,750 00
Meters,	3,715 77
Arc lamps,	1,440 00
Due for light and power,	2,895 15
Fuel on hand,	1,062 50
Carbons on hand,	71 90
Oil and waste on hand,	31 73
Incandescent lamps on hand,	263 00
Fixtures on hand,	235 72
Horses, wagons, etc.,	202 50
Office furniture,	100 00
Cash on hand,	3,298 26
Investments,	1,635 16
Total assets, as per books of the company,	<u>\$109,758 04</u>

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	25,000 00
Notes payable,	3,000 00
Interest accrued but not due,	312 50
Total liabilities, as per books of the company,	<u>\$103,312 50</u>
Profit and loss balance,	6,445 54
	<u>\$109,758 04</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$7,966 67	
For distribution,	3,247 96	
management,	3,204 88	
taxes and incidentals,	2,089 41	
	<u>\$16,508 92</u>	
Income from sale of light and power,		\$24,889 35
Balance to profit and loss,	8,380 43	
	<u>\$24,889 35</u>	<u>\$24,889 35</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$3,208 21
Balance of manufacturing account,		8,380 43
Rents,		232 00
Interest paid,	\$1,400 50	
Dividends declared,	3,750 00	
Other items,	224 60	
Balance June 30, 1902,	6,445 54	
	<hr/>	<hr/>
	\$11,820 64	\$11,820 64

ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$4,222 36
Steam plant,	11,815 31
Electric plant,	11,463 70
Electric lines,	15,581 69
Transformers,	2,093 95
Meters,	1,932 01
Arc lamps,	2,723 07
Due for light,	1,619 80
Carbons on hand,	80 00
Oil and waste on hand,	35 00
Incandescent lamps on hand,	50 00
Other materials on hand,	200 00
Sundry accounts due the company,	183 94
	<hr/>
Total assets, as per books of the company,	\$52,000 83

LIABILITIES.

Capital stock,	\$8,500 00
Notes payable,	16,500 00
Unpaid bills,	13,960 57
Amounts due from the company, not included above,	31 38
	<hr/>
Total liabilities, as per books of the company,	\$38,991 95
Profit and loss balance,	13,008 88
	<hr/>
	\$52,000 83

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$4,657 62	
For distribution,	2,848 96	
management,	74 58	
taxes and incidentals,	559 68	
	<hr/>	
	\$8,140 84	
Income from sale of light and power,		\$14,107 17
Balance to profit and loss,	5,966 33	
	<hr/>	<hr/>
	\$14,107 17	\$14,107 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$7,711 67
Balance of manufacturing account,		5,966 33
Other items of income,		225 00
Interest paid,	\$894 12	
Balance June 30, 1902,	13,008 88	
	<u>\$13,903 00</u>	<u>\$13,903 00</u>

ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$21,677 77
Machinery and manufacturing appliances,	11,035 00
Street mains,	6,392 66
Meters,	2,160 30
Due for gas,	775 63
Gas coal on hand,	185 00
Stoves on hand,	60 00
Fixtures on hand,	42 83
Office furniture,	215 00
Cash on hand,	7 78
Total assets, as per books of the company,	<u>\$42,551 97</u>

LIABILITIES.

Capital stock,	\$17,300 00
Unpaid bills,	81 47
Total liabilities, as per books of the company,	<u>\$17,381 47</u>
Profit and loss balance,	25,170 50
	<u>\$42,551 97</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$6,624 73	
For distribution,	1,109 11	
management,	743 99	
taxes and incidentals,	<u>782 75</u>	
	\$9,260 58	
Income from sale of gas,		\$10,295 32
Balance to profit and loss,	1,034 74	
	<u>\$10,295 32</u>	<u>\$10,295 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$26,691 41
Balance of manufacturing account,		1,034 74
Rents,		93 75
Jobbing,		20 10
Interest paid,	\$11 50	
Dividends declared,	1,384 00	
Depreciation,	1,274 00	
Balance June 30, 1902,	25,170 50	
	<u>\$27,840 00</u>	<u>\$27,840 00</u>

U. S. ADAMS (Townsend).

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$410 55	
For distribution,	18 65	
taxes and incidentals,	182 13	
	<hr/>	
	\$611 33	
Income from sale of light and power,		\$789 87
other sources,		9 85
Balance to profit and loss,	188 39	
	<hr/>	
	\$799 72	\$799 72
	<hr/>	<hr/>

AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Real estate,	\$12,210 40
Steam plant,	18,201 20
Electric plant,	22,377 47
Electric lines,	11,292 12
Transformers,	2,122 67
Meters,	1,609 58
Arc lamps,	2,672 01
Due for light and power,	4,003 19
Fuel on hand,	329 30
Carbons on hand,	62 27
Oil and waste on hand,	28 20
Globes on hand,	33 85
Other materials on hand	869 01
Fixtures on hand,	664 84
Sundry accounts due the company,	1,682 29
Office furniture,	199 55
Cash on hand,	162 15
Notes receivable,	54 00
Insurance,	695 00
Mill property,	37,270 64
	<hr/>
Total assets, as per books of the company,	\$116,539 74

LIABILITIES.

Capital stock,	\$50,300 00
Notes payable,	62,100 00
Unpaid bills,	3,031 05
Interest accrued but not due,	894 00
	<hr/>
Total liabilities, as per books of the company,	\$116,325 05
Profit and loss balance,	214 69
	<hr/>
	\$116,539 74

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$17,140 61	
For distribution,	863 98	
management,	526 19	
taxes and incidentals,	1,128 35	
	<hr/>	
	\$19,659 13	
Income from sale of light and power,		\$23,214 18
other sources,		331 25
Balance to profit and loss,	3,886 30	
	<hr/>	<hr/>
	\$23,545 43	\$23,545 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$419 51
Balance of manufacturing account,		3,886 30
Rents,		50 00
Other items of income,		87 50
Interest paid,	\$2,558 30	
Depreciation,	1,414 00	
Other items,	256 32	
Balance June 30, 1902,	214 69	
	<hr/>	<hr/>
	\$4,443 31	\$4,443 31

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$4,900 00
Machinery and manufacturing appliances,	53,682 83
Street mains,	30,766 89
Meters,	1,949 35
Due for gas,	2,480 44
Gas coal on hand,	190 00
Enrichers on hand,	294 40
Purifying materials on hand,	282 50
Other materials on hand,	115 50
Stoves on hand,	600 50
Fixtures on hand,	307 45
Sundry accounts due the company,	605 33
Office furniture,	264 18
Cash on hand,	516 31

Total assets, as per books of the company, \$96,955 68

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	26,000 00
Unpaid bills,	7,370 01

Total liabilities, as per books of the company, \$93,370 01
 Profit and loss balance, 3,585 67

\$96,955 68

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$5,421 82	
For distribution,	802 44	
management,	2,351 83	
taxes and incidentals,	613 62	
	<hr/>	
	\$9,189 71	
Income from sale of gas,		\$11,895 98
Balance to profit and loss,	2,706 27	
	<hr/>	<hr/>
	\$11,895 98	\$11,895 98

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$1,603 69
Balance of manufacturing account,		2,706 27
Jobbing account,		74 68
Interest paid,	\$795 92	
Other items,	3 05	
Balance June 30, 1902,	3,585 67	
	<hr/>	<hr/>
	\$4,381 64	\$4,381 64

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$405 00
Machinery and manufacturing appliances (gas),	4,599 00
Street mains (gas),	4,062 00
Meters (gas),	751 00
Due for gas,	1,200 09
Coke on hand,	180 00
Enrichers on hand,	125 00
Other gas materials on hand,	75 00
Real estate (electric),	5,807 00
Steam plant (electric),	14,537 00
Electric plant,	6,616 00
Electric lines,	14,217 00
Transformers,	2,945 00
Meters (electric),	3,616 00
Arc lamps,	835 00
Due for electric light and power,	4,312 77
Fuel on hand (electric),	344 00
Oil and waste on hand,	25 00
Globes on hand,	794 73
Sundry accounts due the company,	396 85
Office furniture,	300 00
Cash on hand,	3,206 69
Insurance,	140 00

Total assets, as per books of the company, \$69,490 13

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	23,000 00
Unpaid bills,	4,040 13
Interest due but not paid,	427 50
Total liabilities, as per books of the company,	\$67,467 63
Profit and loss balance,	2,022 50
	<u>\$69,490 13</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$1,860 29	
For distribution,	419 66	
management,	290 50	
taxes and incidentals,	336 57	
	<u>\$2,907 02</u>	
Operating expenses (electric) :		
At station,	\$5,115 88	
For distribution,	1,752 75	
management,	1,568 81	
taxes and incidentals,	633 40	
	<u>9,070 84</u>	
Income from sale of gas,		\$3,095 31
sale of electric light and power,		16,754 93
Balance to profit and loss:		
Gas,	188 29	
Electric,	7,684 09	
	<u>\$19,850 24</u>	<u>\$19,850 24</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$2,021 77
Balance of gas manufacturing account,		188 29
Balance of electric manufacturing account,		7,684 09
Interest paid,	\$864 05	
Dividends declared,	2,000 00	
Depreciation,	5,007 60	
Balance June 30, 1902,	2,022 50	
	<u>\$9,894 15</u>	<u>\$9,894 15</u>

ANDOVER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$13,298 52
Steam plant,	13,666 54
Electric plant,	15,197 88
Electric lines,	9,808 52
Transformers,	5,528 42
Meters,	3,067 75
Arc lamps,	637 05
Due for light and power,	2,195 81
Fuel on hand,	10 00
Carbons on hand,	4 00
Oil and waste on hand,	5 00
Incandescent lamps on hand,	175 60

Globes on hand,	\$6 00
Other materials on hand,	541 40
Motors on hand,	36 65
Fixtures on hand,	90 45
Horses, wagons, etc.,	135 26
Office furniture,	30 72
Cash on hand,	32 74
Insurance,	152 55
Investments,	1,000 00

Total assets, as per books of the company, \$65,620 86

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	22,000 00
Notes payable,	8,690 00
Unpaid bills,	4,256 48
Interest accrued but not due,	674 38

Total liabilities, as per books of the company, \$65,620 86

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$6,438 98	
For distribution,	2,842 48	
management,	1,576 10	
taxes and incidentals,	779 21	
	<u>\$11,636 77</u>	
Income from sale of light and power,		\$14,334 79
Balance to profit and loss,	2,698 02	
	<u>\$14,334 79</u>	<u>\$14,334 79</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$2,698 02
Rents,		56 00
Jobbing,		730 53
Interest paid,	\$1,518 60	
Depreciation,	1,965 95	
	<u>\$3,484 55</u>	<u>\$3,484 55</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$18,511 80
Machinery and manufacturing appliances,	31,940 81
Street mains,	54,510 56
Meters,	5,205 95
Due for gas,	3,891 45
Gas coal on hand,	520 00
Purifying materials on hand,	200 00
Stoves on hand,	2,301 89
Fixtures on hand,	1,882 75

Horses, wagons, etc.,	\$522 00
Sundry accounts due the company,	873 48
Office furniture,	318 75
Cash on hand,	1,538 55
Investments,	4,000 00
Total assets, as per books of the company,	<u>\$126,217 99</u>

LIABILITIES.

Capital stock,	\$70,000 00
Bonds issued,	30,000 00
Unpaid bills,	4,043 07
Deposits,	130 00
Interest due but not paid,	375 00
Total liabilities, as per books of the company,	<u>\$104,548 07</u>
Profit and loss balance,	21,669 92
	<u>\$126,217 99</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$10,505 33	
For distribution,	1,591 77	
management,	2,481 51	
taxes and incidentals,	1,324 42	
	<u>\$15,903 03</u>	
Income from sale of gas,		\$19,006 73
residuals,		1,378 63
other sources,		101 50
Balance to profit and loss,	4,583 83	
	<u>\$20,486 86</u>	<u>\$20,486 86</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$17,690 84
Balance of manufacturing account,		4,583 83
Interest received,		122 32
Unclaimed dividends,		844 00
Other items,		162 00
Interest paid,	\$1,525 00	
Installing stoves,	208 07	
Balance June 30, 1902,	21,669 92	
	<u>\$23,402 99</u>	<u>\$23,402 99</u>

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$9,000 00
Machinery and manufacturing appliances (gas),	18,612 20
Street mains (gas),	18,166 35
Meters (gas),	2,652 30
Due for gas,	835 44
Gas coal on hand,	55 50
Enrichers on hand,	252 00
Purifying materials on hand,	2 63
Other gas materials on hand,	200 00
Stoves on hand,	38 00

Real estate (electric),	\$1,550 00
Steam plant (electric),	16,121 83
Electric plant,	39,117 60
Electric lines,	7,220 59
Transformers,	1,357 94
Meters (electric),	1,175 52
Arc lamps,	1,609 89
Due for electric light and power,	1,395 98
Fuel on hand (electric),	305 20
Carbons on hand,	40 00
Oil and waste on hand,	38 50
Other electric materials on hand,	100 00
Electric fixtures on hand,	478 14
Cash on hand,	2,035 22

Total assets, as per books of the company,	\$122,360 83
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LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Interest accrued but not due,	625 00

Total liabilities, as per books of the company,	\$100,625 00
Profit and loss balance,	21,735 83

\$122,360 83

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$4,015 76	
For distribution,	717 02	
management,	663 97	
taxes and incidentals,	303 36	
	<hr/>	
	\$5,700 11	
Operating expenses (electric) :		
At station,	\$7,301 47	
For distribution,	1,185 99	
management,	728 10	
taxes and incidentals,	424 44	
	<hr/>	
	9,940 00	
Income from sale of gas,		\$9,003 28
sale of electric light and power,		15,440 80
Balance to profit and loss :		
Gas,	3,303 17	
Electric,	5,500 80	
	<hr/>	
	\$24,444 08	\$24,444 08

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$15,396 58
Balance of gas manufacturing account,		3,303 17
Balance of electric manufacturing account,		5,500 80
Jobbing account,		474 26
Interest paid,	\$2,938 98	
Balance June 30, 1902,	21,735 83	
	<hr/>	
	\$24,674 81	\$24,674 81

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.

Real estate,	\$36,357 44
Machinery and manufacturing appliances,	34,604 05
Street mains,	18,411 33
Meters,	4,958 61
Due for gas,	2,829 45
Gas coal on hand,	1,787 10
Coke on hand,	36 00
Tar on hand,	120 00
Purifying materials on hand,	155 00
Other materials on hand,	722 10
Stoves on hand,	148 59
Fixtures on hand,	153 33
Sundry accounts due the company,	1,295 60
Office furniture,	525 58
Cash on hand,	1,907 26
Investments,	937 53
Total assets, as per books of the company,	<u>\$104,948 97</u>

LIABILITIES.

Capital stock,	\$46,400 00
Notes payable,	6,000 00
Unpaid bills,	269 26
Deposits,	20 00
Total liabilities, as per books of the company,	<u>\$52,689 26</u>
Profit and loss balance,	52,259 71
	<u>\$104,948 97</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$17,166 92	
For distribution,	1,234 41	
management,	3,440 19	
taxes and incidentals,	2,039 46	
	<u>\$23,880 98</u>	
Income from sale of gas,		\$32,321 84
residuals,		5,531 90
Balance to profit and loss,	13,972 76	
	<u>\$37,853 74</u>	<u>\$37,853 74</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$49,128 31
Balance of manufacturing account,		13,972 76
Interest received,		66 46
Rents,		696 09
Jobbing,		553 03
Other items of income,		132 01
Interest paid,	\$362 22	
Dividends declared,	5,568 00	
Depreciation,	6,237 59	
Other items,	121 14	
Balance June 30, 1902,	52,259 71	
	<u>\$64,548 66</u>	<u>\$64,548 66</u>

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$21,995 65
Steam plant,	46,493 65
Electric plant,	20,873 94
Electric lines,	20,521 51
Transformers,	9,121 69
Meters,	3,922 09
Arc lamps,	2,681 79
Water power plant,	2,000 00
Due for light and power,	5,254 51
Fuel on hand,	1,626 02
Carbons on hand,	114 40
Oil and waste on hand,	60 00
Incandescent lamps on hand,	305 92
Globes on hand,	132 95
Other materials on hand,	757 92
Motors on hand,	89 75
Fixtures on hand,	747 27
Sundry accounts due the company,	84 00
Office furniture,	511 91
Cash on hand,	338 93
Total assets, as per books of the company,	<u>\$137,633 90</u>

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	30,000 00
Notes payable,	30,000 00
Unpaid bills,	3,783 27
Total liabilities, as per books of the company,	<u>\$123,783 27</u>
Profit and loss balance,	13,850 63
	<u>\$137,633 90</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$17,887 23	
For distribution,	1,318 15	
management,	2,588 87	
taxes and incidentals,	1,708 55	
	<u>\$23,502 80</u>	
Income from sale of light and power,		\$34,835 99
Balance to profit and loss,	11,333 19	
	<u>\$34,835 99</u>	<u>\$34,835 99</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$14,931 34
Balance of manufacturing account,		11,333 19
Rents,		254 50
Jobbing,		282 40
Interest paid,	\$2,842 88	
Depreciation,	10,063 43	
Other items,	44 49	
Balance June 30, 1902,	13,850 63	
	<u>\$26,801 43</u>	<u>\$26,801 43</u>

AYER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$3,211 43
Steam plant,	6,146 90
Electric plant,	3,892 22
Electric lines,	10,608 17
Transformers,	1,226 39
Meters,	1,754 51
Arc lamps,	511 91
Due for light and power,	654 36
Fuel on hand,	297 50
Carbons on hand,	12 25
Oil and waste on hand,	41 14
Incandescent lamps on hand,	50 16
Globes on hand,	16 60
Other materials on hand,	78 61
Sundry accounts due the company,	78
Office furniture,	58 85
Cash on hand,	247 63
Insurance,	58 07
Total assets, as per books of the company,	<u>\$28,867 48</u>

LIABILITIES.

Capital stock,	\$10,000 00
Bonds issued,	10,000 00
Notes payable,	6,847 50
Unpaid bills,	1,675 64
Interest accrued but not due,	166 67
Total liabilities, as per books of the company,	<u>\$28,689 81</u>
Profit and loss balance,	177 67
	<u>\$28,867 48</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$3,422 07	
For distribution,	485 51	
management,	560 52	
taxes and incidentals,	436 31	
	<u>\$4,904 41</u>	
Income from sale of light and power,		\$6,508 37
Balance to profit and loss,	1,603 96	
	<u>\$6,508 37</u>	<u>\$6,508 37</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$1,603 96
Rents,		7 50
Jobbing,		52 98
Other items of income,		35 05
Interest paid,	\$871 82	
Dividends declared,	150 00	
Commission on sale of bonds,	500 00	
Balance June 30, 1902,	177 67	
	<u>\$1,699 49</u>	<u>\$1,699 49</u>

BAY STATE GAS COMPANY.

ASSETS.

Real estate, machinery and manufacturing appliances and street mains,	\$2,334,825 36
Meters,	659 75
Due for gas,	384,069 98
Gas coal on hand,	14,469 41
Tar on hand,	1,143 28
Enrichers on hand,	18,464 26
Purifying materials on hand,	1,316 30
Other materials on hand,	18,823 07
Stoves on hand,	194 60
Fixtures on hand,	791 10
Horses, wagons, etc.,	1,373 50
Sundry accounts due the company,	38,498 43
Cash on hand,	477 59
Notes receivable,	7,400 00

Total assets, as per books of the company, \$2,822,506 63

LIABILITIES.

Capital stock,	\$2,000,000 00
Notes payable,	170,000 00
Unpaid bills,	33,962 86
Amounts due from the company, not included above,	249,239 93

Total liabilities, as per books of the company, \$2,453,202 79

Profit and loss balance, 369,303 84

\$2,822,506 63

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$326,728 83	
For management,	1,822 67	
taxes and incidentals,	30,901 86	
gas bought,	12,229 00	
	\$371,682 36	
Income from sale of gas,		\$625,148 59
residuals,		7,741 40
Balance to profit and loss,	261,207 63	
	\$632,889 99	\$632,889 99

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$225,288 84
Balance of manufacturing account,		261,207 63
Interest received,		95 64
Rent of mains,		8,204 60
Interest paid,	\$12,432 87	
Dividends declared,	100,000 00	
Massachusetts Pipe Line Gas Company,	13,060 00	
Balance June 30, 1902,	369,303 84	
	\$494,796 71	\$494,796 71

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$43,772 51
Machinery and manufacturing appliances (gas),	11,926 01
Street mains (gas),	27,866 79
Meters (gas),	7,514 74
Due for gas,	4,926 27
Gas coal on hand,	189 52
Coke on hand,	80 00
Tar on hand,	118 75
Stoves on hand,	198 75
Real estate (electric),	18,486 96
Steam plant (electric),	39,462 47
Electric plant,	31,725 92
Electric lines,	38,951 14
Transformers,	5,439 90
Meters (electric),	4,501 35
Arc lamps,	4,833 85
Due for electric light and power,	5,301 65
Oil and waste on hand,	15 45
Incandescent lamps on hand,	118 44
Globes on hand,	33 06
Motors on hand,	224 00
Sundry accounts due the company,	662 18
Office furniture,	1,106 73
Cash on hand,	13,893 64
Investments,	500 00
Total assets, as per books of the company,	\$261,850 08

LIABILITIES.

Capital stock,	\$142,000 00
Bonds issued,	11,800 00
Unpaid bills,	580 57
Deposits,	365 00
Total liabilities, as per books of the company,	\$154,745 57
Profit and loss balance,	107,104 51
	\$261,850 08

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$11,722 58	
For distribution,	1,745 95	
management,	4,143 08	
taxes and incidentals,	1,627 39	
		\$19,239 00
Operating expenses (electric) :		
At station,	\$12,378 86	
For distribution,	1,645 76	
management,	3,306 31	
taxes and incidentals,	3,384 45	
		20,715 38

	Dr.	Cr.
Income from sale of gas,		\$24,575 41
residuals,		3,333 86
other sources (gas),		52 05
sale of electric light and power,		36,921 64
other sources (electric),		178 88
Balance to profit and loss:		
Gas,	\$8,722 32	
Electric,	16,385 14	
	<hr/>	<hr/>
	\$65,061 84	\$65,061 84

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$96,453 56
Balance of gas manufacturing account,		8,722 32
Balance of electric manufacturing account,		16,385 14
Interest received,		261 60
Rents,		84 00
Jobbing,		80 21
Other items of income,		25 68
Interest paid,	\$708 00	
Dividends declared,	14,200 00	
Balance June 30, 1902,	107,104 51	
	<hr/>	<hr/>
	\$122,012 51	\$122,012 51

BILLERICA ELECTRIC COMPANY.

ASSETS.

Real estate,	\$450 00
Steam plant,	1,500 00
Electric plant,	1,125 00
Electric lines,	17,338 73
Transformers,	2,348 78
Meters,	1,841 39
Due for light and power,	282 70
Other materials on hand,	130 50
Office furniture,	32 00
Cash on hand,	705 28
Insurance,	32 96

Total assets, as per books of the company,	\$25,787 34
Profit and loss balance,	1,153 62
	<hr/>
	\$26,940 96

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	6,775 96
Amounts due from the company, not included above,	165 00
	<hr/>
Total liabilities, as per books of the company,	\$26,940 96

MANUFACTURING ACCOUNT.

(From January 10, 1902.)

	DR.	CR.
Operating expenses:		
At station,	\$252 82	
For distribution,	555 78	
management,	610 72	
taxes and incidentals,	188 60	
current bought,	451 81	
	<hr/>	
Income from sale of light and power,	\$2,059 73	\$906 11
Balance to profit and loss,		1,153 62
	<hr/>	<hr/>
	\$2,059 73	\$2,059 73

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,	\$1,153 62	
Balance June 30, 1902,		\$1,153 62
	<hr/>	<hr/>
	\$1,153 62	\$1,153 62

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$3,718 71
Steam plant,	7,382 90
Electric plant,	4,075 11
Electric lines,	10,779 18
Transformers,	1,202 50
Meters,	979 48
Arc lamps,	843 78
Due for light and power,	1,028 54
Fuel on hand,	231 43
Carbons on hand,	15 50
Oil and waste on hand,	24 00
Incandescent lamps on hand,	633 55
Globes on hand,	42 00
Other materials on hand,	480 43
Fixtures on hand,	57 30
Horses, wagons, etc.,	160 00
Sundry accounts due the company,	507 07
Insurance,	127 77
Investments,	372 57
	<hr/>
Total assets, as per books of the company,	\$32,661 82

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	17,640 00
Unpaid bills,	4,804 04
	<hr/>
Total liabilities, as per books of the company,	\$32,444 04
Profit and loss balance,	217 78
	<hr/>
	\$32,661 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$5,190 02	
For distribution,	1,060 26	
management,	230 76	
taxes and incidentals,	388 99	
	<hr/>	
	\$6,870 03	
Income from sale of light and power,		\$8,446 31
other sources,		60 00
Balance to profit and loss,	1,636 28	
	<hr/>	<hr/>
	\$8,506 31	\$8,506 31

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$140 62
Balance of manufacturing account,		1,636 28
Jobbing,		87 70
Other items of income,		159 91
Interest paid,	\$1,185 43	
Dividends declared,	600 00	
Other items,	21 30	
Balance June 30, 1902,	217 78	
	<hr/>	<hr/>
	\$2,024 51	\$2,024 51

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

ASSETS.

Steam plant,	\$19,638 34
Electric plant,	10,694 99
Electric lines,	6,496 03
Meters,	1,581 52
Arc lamps,	1,530 44
Due for light and power,	2,110 61
Fuel on hand,	33 75
Oil and waste on hand,	24 88
Other materials on hand,	34 06
Fixtures on hand,	30 25
Sundry accounts due the company,	268 00
Cash on hand,	93 08
	<hr/>
Total assets, as per books of the company,	\$42,535 95

LIABILITIES.

Capital stock,	\$9,500 00
Notes payable,	17,725 69
Unpaid bills,	2,148 24
	<hr/>
Total liabilities, as per books of the company,	\$29,373 93
Profit and loss balance,	13,162 02
	<hr/>
	\$42,535 95

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$13,825 09	
For distribution,	1,001 54	
management,	2,625 00	
taxes and incidentals,	469 09	
	<hr/>	
	\$17,920 72	
Income from sale of light and power,		\$19,141 98
other sources,		2,399 12
Balance to profit and loss,	3,620 38	
	<hr/>	
	\$21,541 10	\$21,541 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$11,630 26
Balance of manufacturing account,		3,620 38
Interest paid,	\$684 17	
Other items,	1,404 45	
Balance June 30, 1902,	13,162 02	
	<hr/>	
	\$15,250 64	\$15,250 64

BLUE HILL ELECTRIC COMPANY.

(Canton.)

ASSETS.

Real estate,	\$6,489 98
Steam plant,	14,019 90
Electric plant,	18,258 33
Electric lines,	38,412 54
Transformers,	4,087 18
Meters,	1,556 56
Are lamps,	2,834 99
Due for light and power,	2,045 37
Fuel on hand,	20 00
Carbons on hand,	8 25
Oil and waste on hand,	13 40
Incandescent lamps on hand,	150 00
Globes on hand,	29 50
Other materials on hand,	79 50
Horses, wagons, etc.,	670 02
Office furniture,	2 50
Cash on hand,	363 49
Insurance,	247 31
Interest advanced,	273 75
	<hr/>
Total assets, as per books of the company,	\$89,562 57

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20,000 00
Notes payable,	35,550 00

Unpaid bills,	\$1,034 09
Interest accrued but not due,	200 00
Total liabilities, as per books of the company,	<u>\$86,784 09</u>
Profit and loss balance,	2,778 48
	<u>\$89,562 57</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$4,097 96	
For distribution,	1,843 54	
management,	691 55	
taxes and incidentals,	782 06	
	<u>\$7,415 11</u>	
Income from sale of light and power,		\$9,953 59
other sources,		42 00
Balance to profit and loss,	2,580 48	
	<u>\$9,995 59</u>	<u>\$9,995 59</u>
PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1901,		\$3,269 75
Balance of manufacturing account,		2,580 48
Interest paid,	\$3,071 75	
Balance June 30, 1902,	2,778 48	
	<u>\$5,850 23</u>	<u>\$5,850 23</u>

BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.

Profit and loss (deficit),	\$3,000,000 00
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LIABILITIES.

Capital stock,	\$3,000,000 00
Total liabilities, as per books of the company,	<u>\$3,000,000 00</u>

MANUFACTURING ACCOUNT.

(To Jan. 31, 1902.)

	DR.	CR.
Operating expenses:		
At station,	\$112,962 39	
For distribution,	72,052 42	
management,	28,481 54	
taxes and incidentals,	69,016 37	
	<u>\$282,512 72</u>	
Income from sale of light and power,		\$558,012 37
other sources,		1,123 93
Balance to profit and loss,	276,623 58	
	<u>\$559,136 30</u>	<u>\$559,136 30</u>

- PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$703,072 70
Balance of manufacturing account,		276,623 58
Rents,		1,716 78
Jobbing,		2,127 26
Interest paid,	\$52,008 32	
Dividends declared,	90,000 00	
Premium on stock acquired,	290,412 12	
Depreciation,	32,626 94	
Liquidation account,	3,512,310 50	
Other items,	6,182 44	
Balance June 30, 1902,		3,000,000 00
	<hr/>	<hr/>
	\$3,983,540 32	\$3,983,540 32

BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,333,523 87
Machinery and manufacturing appliances,	3,149,159 95
Street mains,	2,321,843 47
Meters,	475,292 73
Due for gas,	131,174 77
Gas coal on hand,	8,975 66
Tar on hand,	4,630 83
Enrichers on hand,	142 10
Purifying materials on hand,	473 47
Other materials on hand,	53,169 89
Stoves on hand,	183,481 05
Gas on hand,	2,571 60
Ammonia on hand,	408 62
Horses, wagons, etc.,	8,106 04
Sundry accounts due the company,	717,555 80
Office furniture,	17,412 83
Cash on hand,	82,202 02
Notes receivable,	100,000 00
Works improvement,	9,199 74
	<hr/>
Total assets, as per books of the company,	\$8,599,324 44

LIABILITIES.

Capital stock,	\$2,500,000 00
Notes payable,	1,225,000 00
Unpaid bills,	43,762 02
Deposits,	34,580 00
Reserved, contingent and depreciation funds,	279,726 92
Amounts due from the company, not included above,	1,962 86
	<hr/>
Total liabilities, as per books of the company,	\$4,085,031 80
Profit and loss balance,	4,514,292 64
	<hr/>
	\$8,599,324 44

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$127,877 18	
For distribution,	129,835 60	
management,	65,405 27	
taxes and incidentals,	149,833 08	
gas bought,	460,780 70	
	<u>\$933,731 83</u>	
Income from sale of gas,		\$1,101,658 72
residuals,		3 00
Balance to profit and loss,	167,929 89	
	<u>\$1,101,661 72</u>	<u>\$1,101,661 72</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$4,524,290 28
Balance of manufacturing account,		167,929 89
Interest received,		7,535 98
Rents,		20,878 99
Other items of income,		1,663 87
Interest paid,	\$49,801 77	
Dividends declared,	150,000 00	
Bay State Gas Company rentals,	8,204 60	
Balance June 30, 1902,	4,514,292 64	
	<u>\$4,722,299 01</u>	<u>\$4,722,299 01</u>

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,233 62
Steam plant,	5,629 33
Electric plant,	5,520 19
Electric lines,	13,341 16
Transformers,	2,692 26
Meters,	971 51
Due for light and power,	1,051 34
Fuel on hand,	24 80
Carbons on hand,	6 00
Oil and waste on hand,	20 00
Incandescent lamps on hand,	45 00
Globes on hand,	5 00
Other materials on hand,	800 00
Sundry accounts due the company,	82 68
Cash on hand,	46 56
Total assets, as per books of the company,	<u>\$33,469 45</u>

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	15,000 00
Unpaid bills,	1,206 43
Total liabilities, as per books of the company,	<u>\$31,206 43</u>
Profit and loss balance,	2,263 02
	<u>\$33,469 45</u>

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
At station,	\$3,976 67	
For distribution,	491 83	
management,	139 33	
taxes and incidentals,	560 94	
	<hr/>	
Income from sale of light and power,		\$6,656 67
Balance to profit and loss,	1,487 90	
	<hr/>	<hr/>
	\$6,656 67	\$6,656 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$1,525 12
Balance of manufacturing account,		1,487 90
Interest paid,	\$750 00	
Balance June 30, 1902,	2,263 02	
	<hr/>	<hr/>
	\$3,013 02	\$3,013 02

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$82,716 99
Machinery and manufacturing appliances,	236,924 07
Street mains,	57,358 93
Meters,	17,692 86
Due for gas,	6,486 84
Gas coal on hand,	1,350 00
Coke on hand,	200 00
Tar on hand,	465 00
Enrichers on hand,	75 00
Purifying materials on hand,	125 00
Other materials on hand,	4,204 77
Stoves on hand,	2,299 60
Fixtures on hand,	4,194 44
Gas on hand,	96 27
Horses, wagons, etc.,	1,362 83
Sundry accounts due the company,	4,547 43
Office furniture,	320 34
Cash on hand,	6,376 65
Insurance,	300 00

Total assets, as per books of the company,	\$427,097 02
Profit and loss balance,	8,594 35
	<hr/>
	\$435,691 37

LIABILITIES.

Capital stock,	\$178,500 00
Bonds issued,	100,000 00
Notes payable,	149,220 26
Unpaid bills,	5,231 61
Deposits,	239 50
Interest due but not paid,	2,500 00

Total liabilities, as per books of the company,	\$435,691 37
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$39,551 22	
For distribution,	9,271 76	
management,	3,811 16	
taxes and incidentals,	5,192 12	
	<u>\$57,826 26</u>	
Income from sale of gas,		\$73,949 01
residuals,		9,130 20
other sources,		74 24
Balance to profit and loss,	25,327 19	
	<u>\$83,153 45</u>	<u>\$83,153 45</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$21,136 76	
Balance of manufacturing account,		\$25,327 19
Jobbing,		479 05
Interest paid,	12,755 88	
Other items,	507 95	
Balance June 30, 1902,		8,594 35
	<u>\$34,400 59</u>	<u>\$34,400 59</u>

BROOKLINE GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$663,517 61
Machinery and manufacturing appliances (gas),	718,011 69
Street mains (gas),	2,134,473 70
Meters (gas),	226,298 67
Due for gas,	99,275 39
Gas coal on hand,	6,476 95
Coke on hand,	629 07
Tar on hand,	277 46
Enrichers on hand,	23,244 40
Fuel oil on hand (gas),	5,527 36
Stoves on hand,	178,183 50
Real estate (electric),	47,300 00
Steam plant (electric),	134,603 11
Electric plant,	185,785 22
Electric lines,	270,174 05
Transformers,	28,919 21
Meters (electric),	25,653 79
Arc lamps,	22,035 60
Due for electric light and power,	21,353 15
Carbons on hand,	33 30
Oil and waste on hand,	14 28
Incandescent lamps on hand,	63 75
Other materials on hand,	66,317 28
Motors on hand,	435 00
Horses, wagons, etc.,	9,857 00
Sundry accounts due the company,	16,513 18
Office furniture,	8,787 14

Cash on hand,	\$4,152 93
Insurance,	2,819 19
Sinking fund,	13,214 52

Total assets, as per books of the company,	\$4,913,947 50
Profit and loss balance,	303,979 26

\$5,217,926 76

LIABILITIES.

Capital stock,	\$2,000,000 00
Bonds issued,	1,000,000 00
Notes payable,	635,000 00
Unpaid bills,	57,848 29
Deposits,	26,053 27
Interest accrued but not due,	57,571 55
Reserved fund,	6,453 65
Amounts due from the company, not included above,	1,435,000 00

Total liabilities, as per books of the company,	\$5,217,926 76
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$31,287 12	
For distribution,	66,467 31	
management,	37,674 07	
taxes and incidentals,	55,258 67	
gas bought,	251,390 36	
	<hr/>	\$442,077 53
Operating expenses (electric) :		
At station,	\$47,422 01	
For distribution,	25,431 92	
management,	5,378 68	
taxes and incidentals,	9,695 12	
	<hr/>	87,927 73
Income from sale of gas,		\$768,560 88
sale of electric light and power,		149,920 33
Balance to profit and loss:		
Gas,	326,483 35	
Electric,	61,992 60	
	<hr/>	<hr/>
	\$918,481 21	\$918,481 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$316,603 41	
Balance of gas manufacturing account,		\$326,483 35
Balance of electric manufacturing account,		61,992 60
Rents,		88 00
Other items of income,		505 00
Interest paid,	169,753 38	
Dividends declared,	200,000 00	
Massachusetts Pipe Line Gas Company,	5,696 93	
Other items,	994 49	
Balance June 30, 1902,		303,979 26
	<hr/>	<hr/>
	\$693,048 21	\$693,048 21

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$166,203 46
Steam plant,	191,529 94
Electric plant,	72,478 06
Electric lines,	159,303 59
Transformers,	30,063 89
Meters,	23,651 07
Arc lamps,	15,294 95
Due for light and power,	22,683 76
Fuel on hand,	7,437 23
Carbons on hand,	1,353 69
Incandescent lamps on hand,	1,500 00
Globes on hand,	75 14
Other materials on hand,	2,903 55
Horses, wagons, etc.,	1,000 00
Sundry accounts due the company,	1,635 05
Office furniture,	848 58
Cash on hand,	12,589 93
Total assets, as per books of the company,	<u>\$710,551 89</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	163,000 00
Unpaid bills,	34,720 19
Deposits,	971 09
Interest accrued but not due,	1,173 43
Total liabilities, as per books of the company,	<u>\$699,864 71</u>
Profit and loss balance,	10,687 18
	<u>\$710,551 89</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$62,928 56	
For distribution,	34,841 40	
management,	8,554 19	
taxes and incidentals,	14,650 82	
	<u>\$120,974 97</u>	
Income from sale of light and power,		\$178,072 51
Balance to profit and loss,	57,097 54	
	<u>\$178,072 51</u>	<u>\$178,072 51</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$12,517 98
Balance of manufacturing account,		57,097 54
Interest paid,	\$4,828 34	
Dividends declared,	28,500 00	
Depreciation fund,	25,000 00	
Other items,	600 00	
Balance June 30, 1902,	10,687 18	
	<u>\$69,615 52</u>	<u>\$69,615 52</u>

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$169,459 64
Machinery and manufacturing appliances,	428,328 03
Street mains,	428,087 53
Meters,	57,309 03
Due for gas,	26,461 94
Gas coal on hand,	4,095 24
Coke on hand,	161 25
Enrichers on hand,	1,302 60
Purifying materials on hand,	350 00
Other materials on hand,	25,876 92
Stoves on hand,	2,840 11
Sundry accounts due the company,	3,832 97
Cash on hand,	38,167 56
Notes receivable,	324 49
Works improvement,	12,294 61
Total assets, as per books of the company,	\$1,198,891 92

LIABILITIES.

Capital stock,	\$700,000 00
Notes payable,	55,000 00
Unpaid bills,	1,213 90
Deposits,	7,091 60
Unpaid dividends,	65 00
Amounts due from the company, not included above,	47,250 00
Total liabilities, as per books of the company,	\$810,620 50
Profit and loss balance,	388,271 42
	\$1,198,891 92

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$178,277 40	
For distribution,	34,914 01	
management,	20,982 43	
taxes and incidentals,	27,659 96	
	\$261,833 80	
Income from sale of gas,		\$329,886 93
residuals,		46,891 06
other sources,		497 00
Balance to profit and loss,	115,441 19	
	\$377,274 99	\$377,274 99

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$371,458 17
Balance of manufacturing account,		115,441 19
Rents,		568 52
Interest paid,	\$4,537 20	
Dividends declared,	70,000 00	
Depreciation,	22,500 00	
Jobbing account,	1,574 64	
Other items,	584 62	
Balance June 30, 1902,	388,271 42	
	\$487,467 88	\$487,467 88

CANTON.

(See BLUE HILL ELECTRIC COMPANY.)

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

(Palmer.)

ASSETS.

Real estate,	\$123,894 45
Steam plant,	31,642 73
Electric plant,	43,002 10
Electric lines,	100,213 44
Transformers,	9,719 84
Meters,	5,274 77
Arc lamps,	6,792 37
Franchises,	30,000 00
Due for light and power,	11,247 57
Fuel on hand,	575 00
Carbons on hand,	22 50
Oil and waste on hand,	90 25
Incandescent lamps on hand,	170 20
Globes on hand,	5 00
Other materials on hand,	1,202 94
Fixtures on hand,	109 00
Horses, wagons, etc.,	445 00
Sundry accounts due the company,	10,098 03
Office furniture,	399 42
Cash on hand,	3,106 34
Investments,	2,000 00

Total assets, as per books of the company, \$380,010 95

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	150,000 00
Notes payable,	54,549 23
Unpaid bills,	11,582 10
Interest accrued but not due,	3,750 00
Amounts due from the company, not included above,	4,605 00

Total liabilities, as per books of the company, \$374,486 33

Profit and loss balance, 5,524 62

\$380,010 95

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$14,363 51	
For distribution,	2,659 69	
management,	3,242 70	
taxes and incidentals,	1,445 63	
	\$21,711 53	
Income from sale of light and power,		\$41,999 75
Balance to profit and loss,	20,288 22	
	\$41,999 75	\$41,999 75

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$3,256 63	
Balance of manufacturing account,		\$20,288 22
Rents,		176 00
Interest paid,	11,682 97	
Balance June 30, 1902,	5,524 62	
	<hr/>	<hr/>
	\$20,464 22	\$20,464 22

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$140,939 00
Machinery and manufacturing appliances (gas),	165,082 93
Street mains (gas),	207,205 75
Meters (gas),	32,171 09
Due for gas,	10,438 28
Gas coal on hand,	8,104 49
Coke on hand,	568 00
Tar on hand,	378 00
Enrichers on hand,	100 00
Other gas materials on hand,	5,179 79
Stoves on hand,	1,021 80
Real estate (electric),	19,700 00
Electric lines,	17,888 29
Transformers,	6,697 61
Meters (electric),	3,717 46
Arc lamps,	6,391 51
Due for electric light and power,	3,347 72
Sundry accounts due the company,	2,423 09
Cash on hand,	30,916 29
	<hr/>
Total assets, as per books of the company,	\$662,271 10

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	50,500 00
Unpaid bills,	8,856 38
Deposits,	2,908 08
	<hr/>

Total liabilities, as per books of the company,	\$562,264 46
Profit and loss balance,	100,006 64
	<hr/>

\$662,271 10

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$38,385 91	
For distribution,	17,631 10	
management,	11,366 57	
taxes and incidentals,	15,401 51	
gas bought,	29,145 00	
	<hr/>	
	\$111,930 09	

	Dr.	Cr.
Operating expenses (electric) :		
At station,	\$16,154 88	
For distribution,	16,931 81	
management,	1,261 82	
taxes and incidentals,	2,500 66	
current bought,	10,425 65	
	<hr/>	
	\$47,274 82	
Income from sale of gas,		\$159,714 17
residuals,		16,895 50
sale of electric light and power,		53,102 58
Balance to profit and loss:		
Gas,	64,679 58	
Electric,	5,827 76	
	<hr/>	<hr/>
	\$229,712 25	\$229,712 25

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$91,144 82
Balance of gas manufacturing account,		64,679 58
Balance of electric manufacturing account,		5,827 76
Interest received,		234 57
Rents,		323 00
Electric lines and carbons,		4,572 49
Other items of income,		559 53
Interest paid,	\$2,301 05	
Dividends declared,	35,000 00	
Depreciation,	27,857 46	
Other items,	2,176 60	
Balance June 30, 1902,	100,006 64	
	<hr/>	<hr/>
	\$167,341 75	\$167,341 75

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$170,000 00
Machinery and manufacturing appliances, street mains and meters (gas),	130,000 00
Due for gas,	8,333 39
Gas coal on hand,	7,133 29
Stoves on hand,	331 56
Real estate (electric),	26,748 20
Steam plant (electric),	75,176 59
Electric plant,	47,270 66
Electric lines,	52,961 23
Transformers,	2,000' 00
Meters (electric),	2,000 00
Arc lamps,	2,000 00
Due for electric light and power,	8,352 75
Fuel on hand (electric),	1,300 00
Carbons on hand,	250 00
Incandescent lamps on hand,	200 00
Sundry accounts due the company,	221 94
Cash on hand,	3,336 43
	<hr/>
Total assets, as per books of the company,	\$537,616 04

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	130,000 00
Notes payable,	60,000 00
Deposits,	5,309 76
Total liabilities, as per books of the company,	\$495,309 76
Profit and loss balance,	42,306 28
	<u>\$537,616 04</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$5,436 73	
For distribution,	7,217 33	
management,	4,923 85	
taxes and incidentals,	5,051 54	
gas bought,	12,424 46	
	<u>\$35,053 91</u>	
Operating expenses (electric) :		
At station,	\$35,669 20	
For distribution,	15,478 04	
management,	3,675 00	
taxes and incidentals,	4,099 99	
	<u>58,922 23</u>	
Income from sale of gas,		\$48,112 18
residuals,		451 40
sale of electric light and power,		70,841 00
Balance to profit and loss:		
Gas,	13,509 67	
Electric,	11,918 77	
	<u>\$119,404 58</u>	<u>\$119,404 58</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$47,760 11
Balance of gas manufacturing account,		13,509 67
Balance of electric manufacturing account,		11,918 77
Jobbing,		469 23
Rents,		571 43
From trustees of sinking funds,		55,420 92
Interest paid,	\$8,218 13	
Dividends declared,	18,000 00	
Construction charged off,	6,125 72	
Depreciation,	55,000 00	
Balance June 30, 1902,	42,306 28	
	<u>\$129,650 13</u>	<u>\$129,650 13</u>

CHESTER ELECTRIC LIGHT COMPANY.

(E. LeRoy Gardner, Proprietor.)

ASSETS.

Real estate,	\$405 46
Steam plant,	909 11
Electric plant,	1,124 14
Electric lines,	658 90
Meters,	347 25
Due for light and power,	144 55

Fuel on hand,	\$6 51
Oil and waste on hand,	7 00
Incandescent lamps on hand,	48 47
Other materials on hand,	255 87
Fixtures on hand,	60 32
Sundry accounts due the company,	45 04
Cash on hand,	54 23
Total assets, as per books of the company,	<u>\$4,066 85</u>
Profit and loss balance,	1,331 12
	<u>\$5,397 97</u>

LIABILITIES.

Capital invested,	\$3,500 00
Notes payable,	1,625 00
Unpaid bills,	240 03
Interest due but not paid,	32 29
Interest accrued but not due,	65
Total liabilities, as per books of the company,	<u>\$5,397 97</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, \$1,236 49		
For distribution, 205 85		
management, 90 86		
taxes and incidentals, 72 88		
	<u>\$1,606 08</u>	
Income from sale of light and power,		\$1,476 53
Balance to profit and loss,		129 55
	<u>\$1,606 08</u>	<u>\$1,606 08</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$847 06	
Balance of manufacturing account,	129 55	
Interest paid,	82 07	
Dividends declared,	192 75	
Depreciation,	79 69	
Balance June 30, 1902,		\$1,331 12
	<u>\$1,331 12</u>	<u>\$1,331 12</u>

CHICOPEE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$48,641 78
Machinery and manufacturing appliances,	58,735 44
Street mains,	60,593 87
Meters,	14,256 68
Due for gas,	2,368 18
Gas coal on hand,	650 56
Fuel on hand,	72 94
Enrichers on hand,	200 30
Purifying materials on hand,	126 85
Other materials on hand,	433 71
Stoves on hand,	1,254 86
Fixtures on hand,	1,320 45

Tools,	\$1,531 45
Horses, wagons, etc.,	585 16
Sundry accounts due the company,	1,355 41
Office furniture,	700 63
Cash on hand,	424 64
Total assets, as per books of the company,	<u>\$193,252 91</u>

LIABILITIES.

Capital stock,	\$62,500 00
Bonds issued,	60,000 00
Notes payable,	30,075 39
Unpaid bills,	8,773 24
Deposits,	25 12
Total liabilities, as per books of the company,	<u>\$161,373 75</u>
Profit and loss balance,	31,879 16
	<u>\$193,252 91</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$10,072 76	
For distribution,	1,552 90	
management,	5,648 34	
taxes and incidentals,	2,772 77	
	<u>\$20,046 77</u>	
Income from sale of gas,		\$26,455 18
residuals,		15 43
Balance to profit and loss,	6,423 84	
	<u>\$26,470 61</u>	<u>\$26,470 61</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$29,825 48
Balance of manufacturing account,		6,423 84
Jobbing,		504 61
Interest paid,	\$4,864 77	
Other items,	10 00	
Balance June 30, 1902,	31,879 16	
	<u>\$36,753 93</u>	<u>\$36,753 93</u>

CHURCH GREEN ELECTRIC LIGHT AND POWER COMPANY.

(Alonzo W. Perry, Proprietor, Boston.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$22,920 68	
For distribution,	3,364 00	
management,	750 00	
taxes and incidentals,	161 12	
	<u>\$27,195 80</u>	
Income from sale of light and power,		\$38,977 25
other sources,		3,642 90
Balance to profit and loss,	15,424 35	
	<u>\$42,620 15</u>	<u>\$42,620 15</u>

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	16,247 30
Street mains,	33,717 85
Meters,	4,271 41
Due for gas,	3,658 22
Gas coal on hand,	1,545 00
Coke on hand,	24 00
Tar on hand,	558 00
Stoves on hand,	167 98
Fixtures on hand,	250 00
Horses, wagons, etc.,	515 90
Office furniture,	100 00
Cash on hand,	752 28

Total assets, as per books of the company,	\$71,307 94
Profit and loss balance,	3,319 98
	<hr/>
	\$74,627 92

LIABILITIES.

Capital stock,	\$33,000 00
Notes payable,	39,500 00
Unpaid bills,	1,822 92
Deposits,	305 00

Total liabilities, as per books of the company,	\$74,627 92
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$8,086 00	
For distribution,	1,648 48	
management,	4,358 02	
taxes and incidentals,	1,374 56	
	<hr/>	
	\$15,467 06	
Income from sale of gas,		\$16,996 26
residuals,		2,078 01
other sources,		119 68
Balance to profit and loss,	3,726 89	
	<hr/>	
	\$19,193 95	\$19,193 95

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$5,112 01	
Balance of manufacturing account,		\$3,726 89
Rents,		138 00
Jobbing,		271 54
Interest paid,	2,344 40	
Balance June 30, 1902,		3,319 98
	<hr/>	<hr/>
	\$7,456 41	\$7,456 41

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$7,811 16
Machinery and manufacturing appliances (gas),	50,510 42
Street mains (gas),	23,052 71
Meters (gas),	4,588 04
Due for gas,	1,465 00
Gas coal on hand,	3,880 80
Coke on hand,	200 00
Tar on hand,	415 00
Enrichers on hand,	211 25
Stoves on hand,	954 50
Gas fixtures on hand,	217 03
Real estate (electric),	26,917 52
Steam plant (electric),	16,576 08
Electric plant,	13,616 59
Electric lines,	40,342 19
Transformers,	5,764 27
Meters (electric),	4,403 87
Arc lamps,	2,700 59
Due for electric light and power,	1,758 54
Fuel on hand (electric),	240 35
Carbons on hand,	38 52
Oil and waste on hand,	18 60
Incandescent lamps on hand,	239 46
Globes on hand,	95 80
Other electric materials on hand,	29 05
Horses, wagons, etc.,	189 75
Sundry accounts due the company,	3,945 76
Office furniture,	369 14
Cash on hand,	3,356 95
Insurance, interest and taxes,	517 74
Total assets, as per books of the company,	<u>\$214,426 68</u>

LIABILITIES.

Capital stock,	\$73,000 00
Notes payable,	100,000 00
Unpaid bills,	16,533 10
Deposits,	35 00
Interest accrued but not due,	2,500 00
Reserved fund,	7,732 56
Depreciation fund,	11,335 68
Total liabilities, as per books of the company,	<u>\$211,136 34</u>
Profit and loss balance,	3,290 34
	<u>\$214,426 68</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$10,796 38	
For distribution,	990 38	
management,	2,756 67	
taxes and incidentals,	1,326 76	
	<u>\$15,870 19</u>	

	DR.	CR.
Operating expenses (electric) :		
At station,	\$7,376 52	
For distribution,	3,015 08	
management,	2,154 31	
taxes and incidentals,	1,558 47	
	<hr/>	
	\$14,104 38	
Income from sale of gas,		\$19,743 63
residuals,		2,788 94
sale of electric light and power,		18,597 64
Balance to profit and loss:		
Gas,	6,662 38	
Electric,	4,493 26	
	<hr/>	
	\$41,130 21	\$41,130 21

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$4,206 81
Balance of gas manufacturing account,		6,662 38
Balance of electric manufacturing account,		4,493 26
Jobbing,		64 34
Interest paid,	\$5,421 34	
Dividends declared,	4,380 00	
Reserved fund,	510 11	
Depreciation fund,	1,825 00	
Balance June 30, 1902,	3,290 34	
	<hr/>	
	\$15,426 79	\$15,426 79

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,017 00
Steam plant,	8,482 32
Electric plant,	10,799 72
Electric lines,	15,193 72
Transformers,	3,947 00
Meters,	1,717 52
Arc lamps,	123 00
Due for light and power,	1,194 08
Fuel on hand,	414 62
Oil and waste on hand,	36 25
Incandescent lamps on hand,	129 00
Sundry accounts due the company,	100 86
Cash on hand,	1,177 67
	<hr/>
Total assets, as per books of the company,	\$47,332 76
Profit and loss balance,	3,942 84
	<hr/>
	\$51,275 60

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20,000 00
Unpaid bills,	1,138 10
Interest due but not paid,	137 50
	<hr/>
Total liabilities, as per books of the company,	\$51,275 60

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$10,915 62	
For distribution,	5,694 01	
management,	610 70	
taxes and incidentals,	805 77	
	<hr/>	
	\$18,026 10	
Income from sale of light and power,		\$11,345 73
Balance to profit and loss,		6,680 37
	<hr/>	<hr/>
	\$18,026 10	\$18,026 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$5,494 36
Balance of manufacturing account,	\$6,680 37	
Interest received,		159 50
Other items of income,		233 67
Interest paid,	650 00	
Depreciation,	2,500 00	
Balance June 30, 1902,		3,942 84
	<hr/>	<hr/>
	\$9,830 37	\$9,830 37

CONWAY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,910 20
Water power plant,	20,294 64
Electric plant,	4,687 70
Electric lines,	2,953 64
Transformers,	422 00
Arc lamps,	40 10
Sundry accounts due the company,	1,421 88
Cash on hand,	394 66

Total assets, as per books of the company, \$41,124 82

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	10,000 00
Notes payable,	3,585 00
Unpaid bills,	1,480 80
Interest accrued but not due,	300 00

Total liabilities, as per books of the company, \$40,365 80

Profit and loss balance, 759 02

\$41,124 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$1,748 04	
For distribution,	28 83	
management,	11 50	
taxes and incidentals,	183 88	
	<hr/>	
	\$1,972 25	
Income from sale of light and power,		\$3,256 78
Balance to profit and loss,	1,284 53	
	<hr/>	
	\$3,256 78	\$3,256 78

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$1,284 53
Interest paid,	\$525 51	
Balance June 30, 1902,	759 02	
	<hr/>	
	\$1,284 53	\$1,284 53

COTTAGE CITY GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$2,700 00
Machinery and manufacturing appliances (gas),	5,186 96
Street mains (gas),	8,266 84
Meters (gas),	1,936 65
Due for gas,	166 60
Gas coal on hand,	46 65
Other gas materials on hand,	407 35
Stoves on hand,	93 30
Gas fixtures on hand,	110 80
Real estate (electric),	4,869 47
Steam plant (electric),	4,034 07
Electric plant,	1,026 12
Electric lines,	2,184 01
Arc lamps,	807 82
Due for electric light and power,	850 00
Carbons on hand,	46 67
Oil and waste on hand,	13 50
Other electric materials on hand,	52 40
Sundry accounts due the company,	712 19
Office furniture,	90 00
Cash on hand,	992 77
	<hr/>
Total assets, as per books of the company,	\$34,594 17

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	3,000 00
Unpaid bills,	40 75
Reserved fund,	500 00
Depreciation fund,	3,425 66
	<hr/>
Total liabilities, as per books of the company,	\$31,966 41
Profit and loss balance,	2,627 76
	<hr/>
	\$34,594 17

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$2,235 81	
For distribution,	159 90	
management,	919 96	
taxes and incidentals,	176 79	
	<hr/>	
	\$3,492 46	
Operating expenses (electric) :		
At station,	\$2,679 27	
For distribution,	356 23	
management,	891 48	
taxes and incidentals,	205 27	
	<hr/>	
	4,132 25	
Income from sale of gas,		\$5,131 53
other sources (gas),		168 00
sale of electric light and power,		5,139 72
Balance to profit and loss:		
Gas,	1,807 07	
Electric,	1,007 47	
	<hr/>	
	\$10,439 25	\$10,439 25

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$1,256 86
Balance of gas manufacturing account,		1,807 07
Balance of electric manufacturing account,		1,007 47
Jobbing,		173 17
Interest paid,	\$180 00	
Dividends declared,	500 00	
Depreciation fund,	256 86	
Reserved fund,	500 00	
Other items,	179 95	
Balance June 30, 1902,	2,627 76	
	<hr/>	
	\$4,244 57	\$4,244 57

DANVERS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	7,591 75
Street mains,	10,597 52
Meters,	1,550 88
Due for gas,	599 87
Gas coal on hand,	127 58
Coke on hand,	20 00
Tar on hand,	27 00
Enrichers on hand,	103 70
Purifying materials on hand,	20 00
Other materials on hand,	99 05
Stoves on hand,	341 39
Fixtures on hand,	338 85
Sundry accounts due the company,	1,097 09
Office furniture,	79 81
Cash on hand,	651 32
Notes receivable,	1,200 00
	<hr/>
Total assets, as per books of the company,	\$27,445 81

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	1,330 79
Total liabilities, as per books of the company,	\$21,330 79
Profit and loss balance,	6,115 02
	<hr/>
	\$27,445 81

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$3,125 98	
For distribution,	738 52	
management,	1,374 86	
taxes and incidentals,	304 62	
	<hr/>	
	\$5,543 98	
Income from sale of gas,		\$4,962 41
residuals,		410 29
Balance to profit and loss,		171 28
	<hr/>	<hr/>
	\$5,543 98	\$5,543 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$5,681 10
Balance of manufacturing account,	\$171 28	
Interest received,		408 00
Jobbing,		197 20
Balance June 30, 1902,	6,115 02	
	<hr/>	<hr/>
	\$6,286 30	\$6,286 30

DEDHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$16,802 94
Steam plant,	22,016 46
Electric plant,	18,155 73
Electric lines,	80,619 49
Transformers,	11,841 99
Meters,	5,355 71
Arc lamps,	4,145 15
Due for light and power,	6,066 08
Fuel on hand,	109 00
Carbons on hand,	18 00
Oil and waste on hand,	16 35
Incandescent lamps on hand,	473 87
Globes on hand,	9 60
Other materials on hand,	294 42
Horses, wagons, etc.,	736 60
Sundry accounts due the company,	439 75
Office furniture,	64 72
Cash on hand,	109 87
Insurance,	580 66
Prepaid interest,	117 45
	<hr/>

Total assets, as per books of the company, \$167,973 84

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	57,000 00
Notes payable,	44,000 00
Unpaid bills,	1,744 62
Interest accrued but not due,	712 50
Total liabilities, as per books of the company,	\$163,457 12
Profit and loss balance,	4,516 72
	<u>\$167,973 84</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$7,830 66	
For distribution,	4,173 89	
management,	911 72	
taxes and incidentals,	2,335 71	
	<u>\$15,251 98</u>	
Income from sale of light and power,		\$24,028 29
other sources,		130 00
Balance to profit and loss,	8,906 31	
	<u>\$24,158 29</u>	<u>\$24,158 29</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$3,011 87
Balance of manufacturing account,		8,906 31
Interest paid,	\$5,901 46	
Dividends declared,	2,400 00	
Balance June 30, 1902,	4,516 72	
	<u>\$11,918 18</u>	<u>\$11,918 18</u>

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$7,369 87
Machinery and manufacturing appliances,	77,533 66
Street mains,	134,098 25
Meters,	7,056 57
Due for gas,	2,528 41
Gas coal on hand,	970 23
Other materials on hand,	3,451 05
Stoves and fixtures on hand,	1,540 96
Horses, wagons, etc.,	740 40
Sundry accounts due the company,	4,726 49
Office furniture,	307 89
Cash on hand,	203 98
Notes receivable,	60 00
Total assets, as per books of the company,	<u>\$240,587 76</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	60,000 00
Notes payable,	36,808 19
Unpaid bills,	1,804 14
Deposits,	27 00

Unpaid dividends,	\$142 50
Interest accrued but not due,	1,134 63
Total liabilities, as per books of the company,	\$179,916 46
Profit and loss balance,	60,671 30
	<hr/>
	\$240,587 76

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$219 23	
For distribution,	1,789 07	
management,	3,774 80	
taxes and incidentals,	1,710 87	
gas bought,	5,698 60	
	<hr/>	
	\$13,192 57	
Income from sale of gas,		\$22,755 25
residuals,		33 20
other sources,		392 56
Balance to profit and loss,	9,988 44	
	<hr/>	
	\$23,181 01	\$23,181 01

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$58,281 84
Balance of manufacturing account,		9,988 44
Rents,		58 00
Jobbing,		14 60
Other items of income,		24 72
Interest paid,	\$5,256 10	
Dividends declared,	2,400 00	
Depreciation,	4 90	
Other items,	35 30	
Balance June 30, 1902,	60,671 30	
	<hr/>	
	\$68,367 60	\$68,367 60

DORCHESTER GAS LIGHT COMPANY.

ASSETS.

Real estate, machinery and manufacturing appliances and street mains,	\$942,422 60
Meters,	86,101 41
Due for gas,	32,197 37
Other materials on hand,	14,883 85
Stoves on hand,	63,415 76
Horses, wagons, etc.,	2,086 00
Sundry accounts due the company,	678 44
Office furniture,	2,450 39
Cash on hand,	1,587 04
	<hr/>
Total assets, as per books of the company,	\$1,145,822 86

LIABILITIES.

Capital stock,	\$519,600 00
Notes payable,	340,000 00
Unpaid bills,	18,991 29

Deposits,	\$10,526 15
Unpaid dividends,	149 00
Interest accrued but not due,	1,210 04
Reserved fund,	29,988 92

Total liabilities, as per books of the company,	\$920,465 40
Profit and loss balance,	225,357 46

\$1,145,822 86

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
For distribution,	\$34,359 92	
management,	39,729 78	
taxes and incidentals,	25,782 25	
gas bought,	102,841 06	
	<hr/>	
	\$202,713 01	
Income from sale of gas,		\$301,045 62
Balance to profit and loss,	98,332 61	
	<hr/>	
	\$301,045 62	\$301,045 62

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$198,924 90
Balance of manufacturing account,		98,332 61
Interest paid,	\$18,913 21	
Dividends declared,	51,960 00	
Mass. Pipe Line Gas Company,	598 08	
Other items,	428 76	
Balance June 30, 1902,	225,357 46	
	<hr/>	
	\$297,257 51	\$297,257 51

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	\$122,067 94
Machinery and manufacturing appliances,	86,142 50
Street mains,	80,784 61
Meters,	16,643 59
Due for gas,	9,777 34
Gas coal on hand,	2,014 01
Coke on hand,	28 00
Tar on hand,	300 00
Enrichers on hand,	326 34
Purifying materials on hand,	282 93
Other materials on hand,	1,922 48
Stoves on hand,	2,320 34
Fixtures on hand,	1,443 75
Horses, wagons, etc.,	470 17
Sundry accounts due the company,	5,205 83
Office furniture,	792 92
Cash on hand,	2,656 67

Total assets, as per books of the company, \$333,179 42

LIABILITIES.

Capital stock,	\$220,000 00
Notes payable,	40,000 00
Unpaid bills,	6,863 19
Deposits,	2,785 37

Total liabilities, as per books of the company,	\$269,648 56
Profit and loss balance,	63,530 86

\$333,179 42

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$43,025 29	
For distribution,	8,733 08	
management,	8,606 11	
taxes and incidentals,	6,862 42	
	<u>\$67,226 90</u>	
Income from sale of gas,		\$72,897 97
residuals,		12,128 80
other sources,		223 00
Balance to profit and loss,	18,022 87	
	<u>\$85,249 77</u>	<u>\$85,249 77</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$73,206 08
Balance of manufacturing account,		18,022 87
Interest received,		533 00
Jobbing,		689 65
Premium on stock sold,		5,911 75
Interest paid,	\$1,780 05	
Dividends declared,	15,400 00	
Depreciation,	17,652 44	
Balance June 30, 1902,	63,530 86	
	<u>\$98,363 35</u>	<u>\$98,363 35</u>

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$8,000 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	8,000 00
Meters (gas),	500 00
Due for gas,	1,069 31
Gas coal on hand,	436 50
Coke on hand,	12 00
Tar on hand,	390 00
Enrichers on hand,	111 75
Purifying materials on hand,	72 00
Real estate (electric),	2,000 00
Steam plant (electric),	2,500 00
Electric plant,	5,000 00
Due for electric light and power,	718 75
Fuel on hand (electric),	67 50

Carbons on hand,	\$24 00
Oil and waste on hand,	13 75
Other electric materials on hand,	60 65
Cash on hand,	2,108 43
Notes receivable,	77 60

Total assets, as per books of the company, \$41,662 24

LIABILITIES.

Capital stock, \$30,000 00

Total liabilities, as per books of the company, \$30,000 00

Profit and loss balance, 11,662 24

\$41,662 24

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$5,875 23	
For distribution,	1,077 60	
management,	953 22	
taxes and incidentals,	314 41	
		\$8,220 46
Operating expenses (electric) :		
At station,	\$1,436 84	
For distribution,	225 88	
management,	473 22	
taxes and incidentals,	157 20	
		2,293 14
Income from sale of gas,		\$11,160 91
residuals,		1,251 36
other sources (gas),		50 00
sale of electric light and power,		2,918 25
Balance to profit and loss:		
Gas,	4,241 81	
Electric,	625 11	
	\$15,380 52	\$15,380 52

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$8,668 37
Balance of gas manufacturing account,		4,241 81
Balance of electric manufacturing account,		625 11
Interest paid,	\$73 05	
Dividends declared,	1,800 00	
Balance June 30, 1902,	11,662 24	
	\$13,535 29	\$13,535 29

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Real estate,	\$2,322,806 18
Steam plant,	2,060,647 22
Electric plant,	2,093,733 78
Electric lines,	4,922,084 74
Transformers,	167,716 61

Meters,	\$352,703 31
Arc lamps,	262,308 62
Due for light and power,	245,318 84
Fuel on hand,	30,304 59
Incandescent lamps on hand,	18,263 15
Other materials on hand,	297,752 18
Motors on hand,	7,472 54
Horses, wagons, etc.,	7,368 52
Sundry accounts due the company,	35,000 00
Cash on hand,	165,914 44
Notes receivable,	1,459 76

Total assets, as per books of the company, \$12,990,854 48

LIABILITIES.

Capital stock,	\$7,850,400 00
Bonds issued,	1,250,000 00
Notes payable,	1,105,000 00
Unpaid bills,	181,747 97
Deposits,	2,890 08
Unpaid dividends,	196,260 00
Interest accrued but not due,	29,217 21
Reserved fund,	654,000 00
Premium on capital stock,	1,660,387 87

Total liabilities, as per books of the company, \$12,929,903 13

Profit and loss balance, 60,951 35

\$12,990,854 48

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$365,339 75	
For distribution,	201,928 81	
management,	210,059 75	
taxes and incidentals,	225,271 15	
	\$1,002,599 46	
Income from sale of light and power,		\$1,844,184 35
other sources,		17,479 05
Balance to profit and loss,	859,063 94	
	\$1,861,663 40	\$1,861,663 40

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$15,109 31
Balance of manufacturing account,		859,063 94
Interest and discounts received,		22,648 74
Surplus of acquired companies,		306,128 64
Other items of income,		3,000 00
Interest paid,	\$81,245 81	
Dividends declared,	727,345 00	
Premium on stock,	65,671 75	
Reserve fund,	243,000 00	
Other items,	27,736 72	
Balance June 30, 1902,	60,951 35	
	\$1,205,950 63	\$1,205,950 63

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate,	\$60,298 76
Steam plant,	73,574 89
Electric plant,	50,911 02
Electric lines,	141,389 32
Transformers,	3,177 07
Meters,	13,196 96
Arc lamps,	20,657 18
Patent rights,	19,000 00
Due for light and power,	12,803 30
Fuel on hand,	921 71
Oil and waste on hand,	165 86
Other materials on hand,	6,232 70
Tools and instruments,	9,204 47
Sundry accounts due the company,	1,684 78
Office furniture,	248 96
Cash on hand,	3,196 89
Notes receivable,	260 78
Insurance,	606 28

Total assets, as per books of the company, \$417,530 93

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	100,000 00
Notes payable,	75,000 00
Unpaid bills,	5,043 36
Deposits,	28 50
Interest accrued but not due,	2,381 35
Taxes accrued but not due,	1,177 63

Total liabilities, as per books of the company, \$333,630 84

Profit and loss balance, 83,900 09

\$417,530 93

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$27,442 19	
For distribution,	16,192 33	
management,	7,585 73	
taxes and incidentals,	4,713 57	
	<hr/>	
	\$55,933 82	
Income from sale of light and power,		\$90,515 64
other sources,		388 83
Balance to profit and loss,	34,970 65	
	<hr/>	<hr/>
	\$90,904 47	\$90,904 47

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$65,762 96
Balance of manufacturing account,		34,970 65
Interest received,		53 21
Interest paid,	\$8,982 48	
Dividends declared,	7,500 00	
Other items,	404 25	
Balance June 30, 1902,	83,900 09	
	<u>\$100,786 82</u>	<u>\$100,786 82</u>

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$67,000 00
Steam plant,	95,472 88
Electric plant,	81,653 00
Electric lines,	105,823 00
Transformers,	5,400 00
Meters,	3,750 20
Arc lamps,	15,442 50
Due for light and power,	17,084 42
Motors on hand,	5,339 20
Cash on hand,	5,956 44
Total assets, as per books of the company,	<u>\$402,921 64</u>

LIABILITIES.

Capital stock,	\$350,000 00
Unpaid bills,	9,535 85
Reserve fund,	22,876 62
Total liabilities, as per books of the company,	<u>\$382,412 47</u>
Profit and loss balance,	20,509 17
	<u>\$402,921 64</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$54,647 83	
For distribution,	60,023 29	
management,	11,252 14	
taxes and incidentals,	11,451 76	
	<u>\$137,375 02</u>	
Income from sale of light and power,		\$193,830 72
other sources,		4,853 93
Balance to profit and loss,	61,309 63	
	<u>\$198,684 65</u>	<u>\$198,684 65</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$12,973 95
Balance of manufacturing account,		61,309 63
Interest paid,	\$828 21	
Dividends declared,	24,500 00	
Depreciation,	5,569 58	
Reserve fund,	22,876 62	
Balance June 30, 1902,	20,509 17	
	<u>\$74,283 58</u>	<u>\$74,283 58</u>

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$217,461 27
Machinery and manufacturing appliances,	125,092 47
Street mains,	280,093 62
Meters,	46,061 26
Due for gas,	19,089 76
Gas coal on hand,	3,361 96
Enrichers on hand,	3,230 67
Purifying materials on hand,	1,338 25
Other materials on hand,	27,765 48
Stoves on hand,	2,168 49
Fixtures on hand,	1,265 21
Gas engines,	475 00
Sundry accounts due the company,	13,240 26
Office furniture,	1,761 81
Cash on hand,	88,464 34
Investments,	3,568 69
Total assets, as per books of the company,	<u>\$834,438 54</u>

LIABILITIES.

Capital stock,	\$450,000 00
Notes payable,	125,065 65
Unpaid bills,	27,968 53
Deposits,	1,100 04
Total liabilities, as per books of the company,	<u>\$604,134 22</u>
Profit and loss balance,	230,304 32
	<u>\$834,438 54</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$77,455 96	
For distribution,	49,188 54	
management,	22,882 76	
taxes and incidentals,	13,040 83	
	<u>\$162,568 09</u>	
Income from sale of gas,		\$243,246 59
residuals,		19 65
other sources,		157 40
Balance to profit and loss,	80,855 55	
	<u>\$243,423 64</u>	<u>\$243,423 64</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$190,601 58
Balance of manufacturing account,		80,855 55
Rents,		343 04
Jobbing,		477 42
Interest paid,	\$5,164 22	
Dividends declared,	36,000 00	
Other items,	809 05	
Balance June 30, 1902,	230,304 32	
	<u>\$272,277 59</u>	<u>\$272,277 59</u>

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$21,134 27
Machinery and manufacturing appliances (gas),	16,787 45
Street mains (gas),	16,000 00
Meters (gas),	6,000 00
Due for gas,	848 35
Gas coal on hand,	500 00
Real estate (electric),	48,659 14
Steam plant (electric),	9,783 45
Electric plant,	41,150 04
Electric lines,	35,600 54
Transformers,	5,896 07
Meters (electric),	2,112 11
Due for electric light and power,	432 26
Fuel on hand (electric),	1,320 00
Cash on hand,	7,661 32

Total assets, as per books of the company, \$213,885 00

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	62,000 00
Deposits,	1,885 00

Total liabilities, as per books of the company, \$213,885 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$26,217 54	
For distribution,	7,463 05	
management,	4,511 76	
taxes and incidentals,	1,518 10	
	<hr/>	
	\$39,710 45	
Operating expenses (electric) :		
At station,	\$18,501 27	
For distribution,	21,295 00	
management,	4,728 46	
taxes and incidentals,	3,028 48	
	<hr/>	
	47,553 21	
Income from sale of gas,		\$45,219 24
residuals,		9,597 55
sale of electric light and power,		62,811 98
Balance to profit and loss:		
Gas,	15,106 34	
Electric,	15,258 77	
	<hr/>	
	\$117,628 77	\$117,628 77

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$869 25
Balance of gas manufacturing account,		15,106 34

	DR.	CR.
Balance of electric manufacturing account,		\$15,258 77
Jobbing,		66 25
Interest paid,	\$1,874 63	
Dividends declared,	12,000 00	
Construction charged off,	9,249 22	
Depreciation,	8,079 96	
Other items,	96 80	
	<hr/>	<hr/>
	\$31,300 61	\$31,300 61

FOXBORO ELECTRIC COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$2,515 32
Steam plant,	7,212 64
Electric plant,	2,553 93
Electric lines,	6,331 71
Transformers,	979 74
Meters,	1,133 01
Arc lamps,	327 11
Due for light and power,	218 13
Fuel on hand,	75 99
Carbons on hand,	10 00
Oil and waste on hand,	3 00
Globes on hand,	2 25
Other materials on hand,	85 00
Sundry accounts due the company,	78 77
Cash on hand,	231 65

Total assets, as per books of the company,	\$21,758 25
Profit and loss balance,	411 18
	<hr/>
	\$22,169 43

LIABILITIES.

Capital invested,	\$16,500 00
Depreciation fund,	3,050 50
Amounts due from the company, not included above,	2,618 93

Total liabilities, as per books of the company,	\$22,169 43
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$3,004 82	
For distribution,	227 31	
management,	343 49	
taxes and incidentals,	320 13	
	<hr/>	
	\$3,895 75	
Income from sale of light and power,		\$4,546 53
Balance to profit and loss,	650 78	
	<hr/>	<hr/>
	\$4,546 53	\$4,546 53

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$316 53	
Balance of manufacturing account,		\$650 78
Interest paid,	130 22	
Depreciation fund,	500 00	
Jobbing,	115 21	
Balance June 30, 1902,		411 18
	<hr/>	<hr/>
	\$1,061 96	\$1,061 96

FRAMINGHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,963 29
Steam plant,	27,499 58
Electric plant,	57,039 21
Electric lines,	88,942 69
Transformers,	4,521 90
Meters,	5,249 98
Arc lamps,	1,841 90
Due for light and power,	6,926 92
Carbons on hand,	16 88
Oil and waste on hand,	97 90
Incandescent lamps on hand,	211 31
Globes on hand,	58 24
Horses, wagons, etc.,	450 00
Office furniture,	396 00
Cash on hand,	576 41
Insurance,	579 94
Taxes,	68 14
	<hr/>
Total assets, as per books of the company,	\$207,440 29

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	50,000 00
Notes payable,	30,859 02
Unpaid bills,	18,269 80
Depreciation fund,	14,679 15
	<hr/>
Total liabilities, as per books of the company,	\$193,807 97
Profit and loss balance,	13,632 32
	<hr/>
	\$207,440 29

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$10,453 24	
For distribution,	4,450 61	
management,	1,976 57	
taxes and incidentals,	1,500 95	
	<hr/>	
	\$18,381 37	
Income from sale of light and power,		\$24,114 25
Balance to profit and loss,	5,732 88	
	<hr/>	<hr/>
	\$24,114 25	\$24,114 25

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$11,762 59
Balance of manufacturing account,		5,732 88
Interest paid,	\$3,765 81	
Other items,	97 34	
Balance June 30, 1902,	13,632 32	
	<hr/>	<hr/>
	\$17,495 47	\$17,495 47

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$34,565 46
Machinery and manufacturing appliances,	40,303 85
Street mains,	35,507 94
Meters,	4,915 23
Due for gas,	867 70
Gas coal on hand,	372 40
Coke on hand,	270 00
Tar on hand,	224 00
Enrichers on hand,	146 87
Purifying materials on hand,	210 00
Stoves on hand,	2,000 00
Fixtures on hand,	3,427 97
Patent rights,	15,000 00
Horses, wagons, etc.,	200 00
Sundry accounts due the company,	1,203 56
Office furniture,	1,000 00
Cash on hand,	1,486 47
Tools,	500 00
Investments,	1,000 00
	<hr/>
Total assets, as per books of the company,	\$143,201 45

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	55,000 00
Unpaid bills,	3,242 77
Interest accrued but not due,	1,375 00
	<hr/>
Total liabilities, as per books of the company,	\$134,617 77
Profit and loss balance,	8,583 68
	<hr/>
	\$143,201 45

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$7,836 03	
For distribution,	771 80	
management,	2,224 80	
taxes and incidentals,	1,387 09	
	<hr/>	
	\$12,219 72	
Income from sale of gas,		\$14,068 95
residuals,		410 15
other sources,		208 15
Balance to profit and loss,	2,467 53	
	<hr/>	<hr/>
	\$14,687 25	\$14,687 25

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$81,980 70	
Balance of manufacturing account,		\$2,467 53
Jobbing,		65 28
Interest account charged off,		57,712 44
Bonds cancelled,		25,000 00
Notes payable cancelled,		34,457 32
Other items of income,		494 00
Interest paid,	1,375 00	
Depreciation,	1,735 48	
Patent rights charged off,	25,000 00	
Other items,	1,521 71	
Balance June 30, 1902,	8,583 68	
	<hr/>	<hr/>
	\$120,196 57	\$120,196 57

FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turner's Falls.)

ASSETS.

Electric plant,	\$4,686 00
Electric lines,	2,600 00
Transformers,	1,100 00
Meters,	414 00
Arc lamps,	1,200 00
Cash on hand,	2,691 24
	<hr/>
Total assets, as per books of the company,	\$12,691 24

LIABILITIES.

Capital stock,	\$10,000 00
	<hr/>
Total liabilities, as per books of the company,	\$10,000 00
Profit and loss balance,	2,691 24
	<hr/>
	\$12,691 24

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$2,629 81	
For distribution,	917 13	
management,	135 00	
taxes and incidentals,	184 67	
	<hr/>	
	\$3,866 61	
Income from sale of light and power,		\$4,020 42
Balance to profit and loss,	153 81	
	<hr/>	<hr/>
	\$4,020 42	\$4,020 42

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$3,137 43
Balance of manufacturing account,		153 81
Dividends declared,	\$600 00	
Balance June 30, 1902,	2,691 24	
	<hr/>	<hr/>
	\$3,291 24	\$3,291 24

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$13,461 81
Steam plant,	14,169 23
Electric plant,	10,463 76
Electric lines,	15,109 35
Transformers,	2,711 96
Meters,	3,957 07
Arc lamps,	2,652 74
Due for light and power,	1,424 13
Fuel on hand,	220 00
Carbons on hand,	110 50
Oil and waste on hand,	37 44
Incandescent lamps on hand,	453 92
Globes on hand,	50 80
Other materials on hand,	616 70
Office furniture,	49 07
Cash on hand,	263 06
	<hr/>
Total assets, as per books of the company,	\$65,751 54

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	8,500 00
Unpaid bills,	546 21
Reserved fund,	15,000 00
	<hr/>
Total liabilities, as per books of the company,	\$54,046 21
Profit and loss balance,	11,705 33
	<hr/>
	\$65,751 54

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$9,524 47	
For distribution,	4,120 59	
management,	725 04	
taxes and incidentals,	2,174 25	
	<hr/>	
	\$16,544 35	
Income from sale of light and power,		\$20,170 01
other sources,		107 62
Balance to profit and loss,	3,733 28	
	<hr/>	<hr/>
	\$20,277 63	\$20,277 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$13,360 11
Balance of manufacturing account,		3,733 28
Jobbing,		8 54
Interest paid,	\$360 41	
Dividends declared,	2,400 00	
Depreciation,	2,611 89	
Other items,	24 30	
Balance June 30, 1902,	11,705 33	
	<hr/> \$17,101 93	<hr/> \$17,101 93

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Real estate,	\$6,254 75
Machinery and manufacturing appliances,	21,678 84
Street mains,	32,371 31
Meters,	2,582 41
Due for gas,	1,391 04
Stoves and fixtures on hand,	2,657 46
Cash on hand,	3,790 17
Investments,	1,000 00
Total assets, as per books of the company,	<hr/> \$71,725 98

LIABILITIES.

Capital stock,	\$26,200 00
Bonds issued,	15,500 00
Notes payable,	22,500 00
Unpaid bills,	5,418 64
Total liabilities, as per books of the company,	<hr/> \$69,618 64
Profit and loss balance,	2,107 34
	<hr/> \$71,725 98

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$5,135 36	
For distribution,	101 74	
management,	1,647 49	
taxes and incidentals,	547 92	
	<hr/> \$7,432 51	
Income from sale of gas,		\$10,461 40
residuals,		1 05
Balance to profit and loss,	3,029 94	
	<hr/> \$10,462 45	<hr/> \$10,462 45

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$1,992 33
Balance of manufacturing account,		3,029 94
Interest paid,	\$1,604 93	
Dividends declared,	1,310 00	
Balance June 30, 1902,	2,107 34	
	<hr/> \$5,022 27	<hr/> \$5,022 27

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$42,740 29
Steam plant,	45,158 48
Electric plant,	40,713 18
Electric lines,	59,141 33
Transformers,	4,297 56
Meters,	5,207 26
Arc lamps,	858 21
Due for light and power,	7,935 04
Fuel on hand,	1,284 85
Carbons on hand,	13 75
Oil and waste on hand,	55 00
Incandescent lamps on hand,	130 37
Globes on hand,	49 12
Other materials on hand,	215 40
Motors on hand,	56 40
Horses, wagons, etc.,	450 00
Sundry accounts due the company,	869 42
Office furniture,	668 65
Cash on hand,	665 32
Insurance,	200 00

Total assets, as per books of the company, \$210,709 63

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	48,000 00
Notes payable,	48,000 00
Unpaid bills,	7,445 24
Interest accrued but not due,	1,517 33

Total liabilities, as per books of the company, \$154,962 57

Profit and loss balance, 55,747 06

\$210,709 63

MANUFACTURING ACCOUNT.

		DR.	CR.
Operating expenses:			
At station,	\$25,484 73		
For distribution,	8,034 65		
management,	2,137 65		
taxes and incidentals,	2,500 46		
		\$38,157 49	
Income from sale of light and power,			\$56,433 01
other sources,			498 67
Balance to profit and loss,		18,774 19	
		\$56,931 68	\$56,931 68

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$42,639 60
Balance of manufacturing account,		18,774 19
Rents,		237 61
Interest paid,	\$4,969 14	
Dividends declared,	750 00	
Jobbing,	43 74	
Other items,	141 46	
Balance June 30, 1902,	55,747 06	
	\$61,651 40	\$61,651 40

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$40,000 00
Machinery and manufacturing appliances, street mains and meters, .	71,665 93
Due for gas,	7,046 86
Gas coal on hand,	1,542 75
Gas on hand,	26 60
Tar on hand,	655 00
Other materials on hand,	2,645 08
Stoves on hand,	1,300 00
Fixtures on hand,	1,000 00
Horses, wagons, etc.,	300 00
Sundry accounts due the company,	7,966 70
Office furniture,	1,000 00
Cash on hand,	3,317 63
Notes receivable,	1,000 64
Total assets, as per books of the company,	<u>\$139,467 19</u>

LIABILITIES.

Capital stock,	\$100,000 00
Notes payable,	10,000 00
Unpaid bills,	261 32
Unpaid dividends,	604 50
Total liabilities, as per books of the company,	<u>\$110,865 82</u>
Profit and loss balance,	28,601 37
	<u>\$139,467 19</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$26,549 49	
For distribution,	2,857 73	
management,	5,848 37	
taxes and incidentals,	4,058 72	
	<u>\$39,314 31</u>	
Income from sale of gas,		\$45,857 37
residuals,		7,666 79
Balance to profit and loss,	14,209 85	
	<u>\$53,524 16</u>	<u>\$53,524 16</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$26,313 74
Balance of manufacturing account,		14,209 85
Premium on new stock,		20,000 00
Interest received,		35 94
Rents,		3,399 08
Jobbing,		637 33
Other items of income,		107 64
Interest paid,	\$1,191 68	
Dividends declared,	9,600 00	
Depreciation,	25,000 00	
Other items,	310 53	
Balance June 30, 1902,	28,601 37	
	<u>\$64,703 58</u>	<u>\$64,703 58</u>

GRAFTON ELECTRIC COMPANY.

ASSETS.

Real estate,	\$1,287 32
Steam plant,	390 85
Electric plant,	3,356 53
Electric lines,	13,507 25
Transformers,	1,572 57
Meters,	951 05
Due for light and power,	3,904 27
Incandescent lamps on hand,	231 80
Other materials on hand,	42 83
Sundry accounts due the company,	1,744 25
Cash on hand,	242 59
Insurance,	62 23
Interest,	61 50

Total assets, as per books of the company, \$27,355 10

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	10,850 00
Unpaid bills,	4,619 54

Total liabilities, as per books of the company, \$25,469 54

Profit and loss balance, 1,885 56

\$27,355 10

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$925 00	
For distribution,	1,406 24	
management,	468 32	
taxes and incidentals,	260 21	
current bought,	2,293 18	
	<u>\$5,352 95</u>	
Income from sale of light and power,		\$5,288 17
other sources,		6 00
Balance to profit and loss,		58 78

\$5,352 95

\$5,352 95

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$634 00
Balance of manufacturing account,	\$58 78	
Claim,		1,744 25
Interest paid,	433 91	
Balance June 30, 1902,	1,885 56	
	<u>\$2,378 25</u>	
		<u>\$2,378 25</u>

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric lines,	\$26,100 60
Transformers,	3,686 71
Meters,	4,630 45

Arc lamps,	\$246 50
Due for light and power,	5,751 71
Fuel on hand,	6 50
Carbons on hand,	4 45
Oil and waste on hand,	2 25
Incandescent lamps on hand,	90 43
Other materials on hand,	136 37
Fixtures on hand,	480 67
Sundry accounts due the company,	537 27
Office furniture,	177 45
Cash on hand,	3,324 26
Notes receivable,	111 34
Total assets, as per books of the company,	<u>\$45,286 96</u>

LIABILITIES.

Capital stock,	\$23,800 00
Bonds issued,	15,000 00
Amounts due from the company, not included above,	1,384 43
Total liabilities, as per books of the company,	<u>\$40,184 43</u>
Profit and loss balance,	5,102 53
	<u>\$45,286 96</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$7,793 30	
For distribution,	2,334 33	
management,	962 61	
taxes and incidentals,	748 99	
	<u>\$11,839 23</u>	
Income from sale of light and power,		\$20,214 23
Balance to profit and loss,	8,375 00	
	<u>\$20,214 23</u>	<u>\$20,214 23</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$1,182 47	
Balance of manufacturing account,		\$8,375 00
Interest paid,	900 00	
Dividends declared,	1,190 00	
Balance June 30, 1902,	5,102 53	
	<u>\$8,375 00</u>	<u>\$8,375 00</u>

GREENDALE CHEMICAL AND ELECTRIC LIGHTING COMPANY.

(Needham. Unincorporated.)

ASSETS.

Steam plant,	\$2,377 48
Electric plant,	1,930 27
Electric lines,	5,072 51
Transformers,	1,326 72
Meters,	1,028 67
Due for light and power,	55 19
Oil and waste on hand,	71 17
Incandescent lamps on hand,	8 08

Other materials on hand,	\$356 19
Horses, wagons, etc.,	243 75
Sundry accounts due the company,	79 71
Office furniture,	160 05
Investments,	213 14
Total assets, as per books of the company,	<u>\$12,922 93</u>

LIABILITIES.

Capital invested,	\$7,434 50
Total liabilities, as per books of the company,	<u>\$7,434 50</u>
Profit and loss balance,	5,488 43
	<u>\$12,922 93</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$6,112 59	
For distribution,	391 75	
management,	357 42	
taxes and incidentals,	382 66	
	<u>\$7,244 42</u>	
Income from sale of light and power,		\$7,932 68
other sources,		84 00
Balance to profit and loss,	772 26	
	<u>\$8,016 68</u>	<u>\$8,016 68</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$3,010 56
Balance of manufacturing account,		772 26
Jobbing,		1,947 43
Interest paid,	\$241 82	
Balance June 30, 1902,	5,488 43	
	<u>\$5,730 25</u>	<u>\$5,730 25</u>

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,034 94
Steam plant,	15,338 97
Electric plant,	9,937 02
Electric lines,	16,244 58
Transformers,	1,709 21
Meters,	4,353 52
Arc lamps,	558 15
Due for light and power,	4,028 07
Fuel on hand,	1,462 50
Carbons on hand,	94 60
Oil and waste on hand,	16 20
Incandescent lamps on hand,	295 55
Other materials on hand,	1,610 67
Sundry accounts due the company,	509 46
Office furniture,	174 00
Cash on hand,	2,113 77
Notes receivable,	5,255 00
Total assets, as per books of the company,	<u>\$73,736 21</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	25,000 00
Notes payable,	3,500 00
Unpaid bills,	1,741 37
Interest accrued but not due,	625 00

Total liabilities, as per books of the company,	\$60,866 37
Profit and loss balance,	12,869 84

\$73,736 21

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$10,530 06	
For distribution,	1,883 84	
management,	2,545 61	
taxes and incidentals,	728 84	
	<hr/>	
	\$15,688 35	
Income from sale of light and power,		\$26,341 79
other sources,		953 44
Balance to profit and loss,	11,606 88	
	<hr/>	
	\$27,295 23	\$27,295 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$10,421 93
Balance of manufacturing account,		11,606 88
Jobbing,		308 47
Other items of income,		42 50
Interest paid,	\$2,209 94	
Dividends declared,	1,800 00	
Depreciation,	5,500 00	
Balance June 30, 1902,	12,869 84	
	<hr/>	
	\$22,379 78	\$22,379 78

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,608 47
Machinery and manufacturing appliances,	24,000 00
Street mains,	6,057 34
Meters,	2,419 73
Due for gas,	1,660 72
Gas coal on hand,	260 00
Coke on hand,	70 00
Tar on hand,	250 00
Enrichers on hand,	116 00
Purifying materials on hand,	20 00
Other materials on hand,	40 00
Stoves on hand,	100 00
Sundry accounts due the company,	138 32
Cash on hand,	1,724 58

Total assets, as per books of the company,	\$53,465 16
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LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	\$50,000 00
Profit and loss balance,	3,465 16
	<u>\$53,465 16</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$3,850 56	
For distribution,	99 03	
management,	1,688 29	
taxes and incidentals,	645 63	
	<u>\$6,283 51</u>	
Income from sale of gas,		\$9,331 12
residuals,		525 45
Balance to profit and loss,	3,573 06	
	<u>\$9,856 57</u>	<u>\$9,856 57</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$3,857 00
Balance of manufacturing account,		3,573 06
Jobbing,		35 10
Dividends declared,	\$3,000 00	
Depreciation,	1,000 00	
Balance June 30, 1902,	3,465 16	
	<u>\$7,465 16</u>	<u>\$7,465 16</u>

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$59,403 52
Steam plant,	72,643 61
Electric plant,	90,381 34
Electric lines,	76,374 81
Transformers,	9,174 21
Meters,	7,300 92
Arc lamps,	15,622 09
Due for light and power,	7,755 16
Fuel on hand,	1,499 70
Carbons on hand,	486 85
Oil and waste on hand,	92 53
Incandescent lamps on hand,	488 01
Globes on hand,	44 60
Other materials on hand,	2,463 23
Horses, wagons, etc.,	940 64
Sundry accounts due the company,	190 06
Office furniture,	667 17
Cash on hand,	16,023 71
Total assets, as per books of the company,	<u>\$361,552 16</u>

LIABILITIES.

Capital stock,	\$153,000 00
Bonds issued,	85,000 00
Notes payable,	800 00
Depreciation fund,	95,000 00
Total liabilities, as per books of the company,	\$333,800 00
Profit and loss balance,	27,752 16
	<u>\$361,552 16</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$25,515 03	
For distribution,	11,884 90	
management,	6,497 20	
taxes and incidentals,	7,162 62	
	<u>\$51,059 75</u>	
Income from sale of light and power,		\$81,546 56
Balance to profit and loss,	30,486 81	
	<u>\$81,546 56</u>	<u>\$81,546 56</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$57,556 45
Balance of manufacturing account,		30,486 81
Interest received,		47 70
Rents,		271 00
Jobbing,		548 55
Interest paid,	\$3,853 17	
Dividends declared,	12,240 00	
Depreciation fund,	45,000 00	
Other items,	65 18	
Balance June 30, 1902,	27,752 16	
	<u>\$88,910 51</u>	<u>\$88,910 51</u>

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$57,171 00
Machinery and manufacturing appliances,	138,516 28
Street mains,	117,783 70
Meters,	27,889 72
Due for gas,	11,092 73
Gas coal on hand,	2,262 48
Coke on hand,	560 45
Enrichers on hand,	2,029 65
Purifying materials on hand,	480 00
Gas lamps,	2,825 75
Stoves on hand,	1,205 69
Fixtures on hand,	2,215 11
Horses, wagons, etc.,	900 00
Sundry accounts due the company,	602 68
Cash on hand,	1,519 68
Notes, stocks and bonds,	10,200 00
Loans to Haverhill Gas Securities Company,	70,008 44
Office building and land,	17,000 00
Total assets, as per books of the company,	<u>\$464,263 36</u>

LIABILITIES.

Capital stock,	\$75,000 00
Unpaid bills,	9,496 70
Deposits,	3,206 86
Reserved fund,	260,000 00

Total liabilities, as per books of the company,	\$347,703 56
Profit and loss balance,	116,559 80
	<u>\$464,263 36</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$62,570 18	
For distribution,	5,525 71	
management,	10,503 17	
taxes and incidentals,	8,256 23	
	<u>\$86,855 29</u>	
Income from sale of gas,		\$125,478 77
Balance to profit and loss,	38,623 48	
	<u>\$125,478 77</u>	<u>\$125,478 77</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$86,028 09
Balance of manufacturing account,		38,623 48
Rents,		730 50
Jobbing,		771 17
Interest paid,	\$111 62	
Depreciation,	8,263 24	
Other items,	1,218 58	
Balance June 30, 1902,	116,559 80	
	<u>\$126,153 24</u>	<u>\$126,153 24</u>

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$60,913 96	
For distribution,	7,155 28	
management,	5,042 55	
taxes and incidentals,	8,969 33	
	<u>\$82,081 12</u>	
Operating expenses (electric) :		
At station,	\$10,434 60	
For distribution,	10,208 43	
management,	3,803 16	
taxes and incidentals,	5,407 22	
	<u>29,853 41</u>	
Income from sale of gas,		\$112,324 66
residuals,		10,089 35
other sources (gas),		2,405 89
sale of electric light and power,		61,600 14
other sources (electric),		602 27
Balance to profit and loss:		
Gas,	42,738 78	
Electric,	32,349 00	
	<u>\$187,022_31</u>	<u>\$187,022 31</u>

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$53,817 89
Steam plant,	94,909 34
Electric plant,	74,731 84
Electric lines,	71,221 10
Transformers,	16,112 26
Meters,	6,979 15
Arc lamps,	10,641 70
Due for light and power,	11,527 26
Fuel on hand,	5,332 53
Carbons on hand,	185 25
Oil and waste on hand,	202 10
Incandescent lamps on hand,	340 08
Globes on hand,	32 75
Other materials on hand,	5,502 78
Horses, wagons, etc.,	1,309 35
Sundry accounts due the company,	596 12
Office furniture,	155 70
Cash on hand,	25,743 37
Insurance,	436 61
Sinking fund,	6,000 00

Total assets, as per books of the company, \$385,777 18

LIABILITIES.

Capital stock,	\$287,500 00
Notes payable,	68,000 00
Unpaid bills,	9,411 24
Interest accrued but not due,	1,700 00
Depreciation fund,	10,000 00
Amounts due from the company, not included above,	2,428 68

Total liabilities, as per books of the company, \$379,039 92
Profit and loss balance, 6,737 26

\$385,777 18

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$48,324 12	
For distribution,	7,019 30	
management,	4,669 80	
taxes and incidentals,	7,189 46	
	\$67,202 68	
Income from sale of light and power,		\$103,062 26
other sources,		3 25
Balance to profit and loss,	35,862 83	
	\$103,065 51	\$103,065 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$9,401 72
Balance of manufacturing account,		35,862 83
Interest received,		404 37
Other items of income,		11 14
Interest paid,	\$6,237 80	
Dividends declared,	20,125 00	
Depreciation fund,	10,000 00	
Premium on bonds retired,	2,580 00	
Balance June 30, 1902,	6,737 26	
	<hr/> \$45,680 06	<hr/> \$45,680 06

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$5,075 00
Machinery and manufacturing appliances,	12,413 83
Street mains,	5,992 06
Meters,	2,195 40
Due for gas,	484 29
Gas coal on hand,	2 70
Enrichers on hand,	156 25
Cash on hand,	2,855 87

Total assets, as per books of the company,	\$29,175 40
Profit and loss balance,	2,966 60
	<hr/> \$32,142 00

LIABILITIES.

Capital stock,	\$16,000 00
Bonds issued,	8,000 00
Notes payable,	8,000 00
Unpaid dividends,	142 00

Total liabilities, as per books of the company,	\$32,142 00
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$3,096 59	
For distribution,	140 79	
management,	1,129 51	
taxes and incidentals,	299 41	
	<hr/> \$4,666 30	
Income from sale of gas,		\$6,593 30
Balance to profit and loss,	1,927 00	
	<hr/> \$6,593 30	<hr/> \$6,593 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$3,110 65	
Balance of manufacturing account,		\$1,927 00
Interest received,		44 00
Rents,		183 05
Interest paid,	890 00	
Dividends declared,	1,120 00	
Balance June 30, 1902,		2,966 60
	<hr/> \$5,120 65	<hr/> \$5,120 65

JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$104,096 50
Machinery and manufacturing appliances,	10,000 00
Street mains,	160,291 79
Meters,	13,841 86
Due for gas,	10,722 82
Other materials on hand,	1,500 55
Stoves on hand,	40 00
Horses, wagons, etc.,	620 00
Sundry accounts due the company,	853 00
Office furniture,	191 16
Cash on hand,	30,897 76
Notes receivable,	5,000 00

Total assets, as per books of the company, \$338,055 44

LIABILITIES.

Capital stock,	\$250,000 00
Unpaid bills,	6,908 60
Deposits,	2,065 65
Amounts due from the company, not included above,	17,775 00

Total liabilities, as per books of the company, \$276,749 25

Profit and loss balance, 61,306 19

\$338,055 44

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$2,376 18	
For distribution,	6,832 00	
management,	9,528 27	
taxes and incidentals,	7,887 42	
gas bought,	38,417 68	
	\$65,041 55	
Income from sale of gas,		\$109,388 56
Balance to profit and loss,	44,347 01	
	\$109,388 56	\$109,388 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$47,562 14
Balance of manufacturing account,		44,347 01
Interest received,		1,183 87
Rents,		120 00
Other items of income,		18 35
Dividends declared,	\$25,000 00	
Mass. Pipe Line Gas Company adjustment of account,	6,777 25	
Jobbing charges,	147 93	
Balance June 30, 1902,	61,306 19	
	\$93,231 37	\$93,231 37

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	\$140,969 47
Machinery and manufacturing appliances (gas),	288,741 78
Street mains (gas),	334,210 65
Meters (gas),	73,390 95
Due for gas,	25,111 35
Gas coal on hand,	10,709 35
Coke on hand,	2,924 55
Tar on hand,	1,724 60
Enrichers on hand,	1,639 94
Purifying materials on hand,	125 84
Other gas materials on hand,	6,872 79
Stoves on hand,	3,303 53
Gas fixtures on hand,	1,558 35
Real estate (electric),	24,048 81
Steam plant (electric),	76,766 26
Electric plant,	85,427 71
Electric lines,	129,150 83
New power plant,	89,434 75
Meters (electric),	14,015 25
Arc lamps,	23,633 70
Due for electric light and power,	20,402 56
Fuel on hand (electric),	6,794 94
Carbons on hand,	511 64
Oil and waste on hand,	85 35
Incandescent lamps on hand,	479 70
Globes on hand,	248 45
Other electric materials on hand,	4,294 89
Motors on hand,	3,989 54
Ammonia,	689 60
Horses, wagons, etc.,	1,635 50
Sundry accounts due the company,	14,682 67
Office furniture,	4,276 79
Cash on hand,	11,201 47
Interest,	504 83
Insurance,	150 00
Investments,	325 50
Total assets, as per books of the company,	\$1,404,033 89

LIABILITIES.

Capital stock,	\$800,000 00
Bonds issued,	200,000 00
Notes payable,	144,000 00
Unpaid bills,	35,758 31
Deposits,	1,639 00
Unpaid dividends,	424 00
Reserved fund,	28,871 42
Depreciation fund,	50,421 10
Amounts due from the company, not included above,	19,102 47
Total liabilities, as per books of the company,	\$1,280,216 30
Profit and loss balance,	123,817 59
	\$1,404,033 89

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$124,095 91	
For distribution,	26,116 65	
management,	18,630 74	
taxes and incidentals,	15,589 29	
	<hr/>	
	\$184,432 59	
Operating expenses (electric) :		
At station,	\$34,986 17	
For distribution,	21,805 28	
management,	11,178 46	
taxes and incidentals,	6,935 55	
	<hr/>	
	74,905 46	
Income from sale of gas,		\$185,081 74
residuals,		35,943 28
other sources (gas),		80 73
sale of electric light and power,		108,390 52
other sources (electric),		3,391 25
Balance to profit and loss :		
Gas,	36,673 16	
Electric,	36,876 31	
	<hr/>	
	\$332,887 52	\$332,887 52

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$110,450 19
Balance of gas manufacturing account,		36,673 16
Balance of electric manufacturing account,		36,876 31
Rents,		502 47
Jobbing,		632 24
Interest paid,	\$12,453 36	
Dividends declared,	48,000 00	
Other items,	863 42	
Balance June 30, 1902,	123,817 59	
	<hr/>	
	\$185,134 37	\$185,134 37

LEE ELECTRIC COMPANY.

ASSETS.

Street mains (gas),	\$2,000 00
Meters (gas),	300 00
Real estate,	15,000 00
Steam plant,	12,500 00
Electric plant,	7,500 00
Electric lines,	20,000 00
Transformers,	3,400 00
Meters,	2,100 00
Due for light and power,	1,233 18
Fuel on hand,	530 00
Oil and waste on hand,	75 00
Incandescent lamps on hand,	30 00
Other materials on hand,	400 00
Horses, wagons, etc.,	200 00
Office furniture,	37 25
Cash on hand,	242 68
	<hr/>
Total assets, as per books of the company,	\$65,548 11

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	28,500 00
Notes payable,	1,900 00

Total liabilities, as per books of the company,	\$60,400 00
Profit and loss balance,	5,148 11

\$65,548 11

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$4,675 48	
For distribution,	188 13	
management,	476 82	
taxes and incidentals,	596 92	
	\$5,937 35	
Income from sale of light and power,		\$10,845 40
Balance to profit and loss,	4,908 05	
	<u>\$10,845 40</u>	<u>\$10,845 40</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$5,334 32
Balance of manufacturing account,		4,908 05
Rents,		107 50
Premium on bonds sold,		101 38
Interest paid,	\$1,599 56	
Dividends declared,	1,487 50	
Depreciation,	2,216 08	
Balance June 30, 1902,	5,148 11	
	<u>\$10,451 25</u>	<u>\$10,451 25</u>

LEICESTER.

(See RAWSON LIGHT AND POWER COMPANY.)

LENOX ELECTRIC COMPANY.

ASSETS.

Electric lines,	\$19,488 47
Transformers,	3,410 31
Meters,	2,233 42
Due for light and power,	3,216 45
Cash on hand,	2,168 92
Investments,	400 00
Total assets, as per books of the company,	\$30,917 57

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	2,412 18
Depreciation fund,	400 00
Total liabilities, as per books of the company,	\$22,812 18
Profit and loss balance,	8,105 39
	<u>\$30,917 57</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For distribution,	\$56 04	
management,	507 70	
taxes and incidentals,	257 22	
current bought,	4,956 96	
	<hr/>	
Income from sale of light and power,		\$9,629 33
Balance to profit and loss,	3,851 41	
	<hr/>	<hr/>
	\$9,629 33	\$9,629 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$5,453 98
Balance of manufacturing account,		3,851 41
Dividends declared,	\$1,200 00	
Balance June 30, 1902,	8,105 39	
	<hr/>	<hr/>
	\$9,305 39	\$9,305 39

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,619 20
Steam plant,	20,491 63
Electric plant,	20,237 64
Electric lines,	46,216 60
Transformers,	6,918 59
Meters,	6,122 96
Arc lamps,	5,290 92
Patent rights,	3,000 00
Due for light and power,	3,906 89
Fuel on hand,	368 60
Carbons on hand,	56 92
Oil and waste on hand,	45 97
Incandescent lamps on hand,	76 77
Globes on hand,	30 65
Other materials on hand,	319 21
Fixtures on hand,	173 21
Horses, wagons, etc.,	296 20
Sundry accounts due the company,	1,750 00
Office furniture,	165 07
Cash on hand,	1,733 26
Insurance,	891 80
	<hr/>
Total assets, as per books of the company,	\$128,712 09

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	70,000 00
Unpaid bills,	3,367 69
Interest accrued but not due,	1,750 00
Taxes accrued but not due,	600 00
	<hr/>
Total liabilities, as per books of the company,	\$125,717 69
Profit and loss balance,	2,994 40
	<hr/>
	\$128,712 09

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	\$12,266 01		
For distribution,	3,991 18		
management,	2,196 16		
taxes and incidentals,	2,148 57		
		\$20,601 92	
Income from sale of light and power,			\$31,285 42
Balance to profit and loss,		10,683 50	
		<u>\$31,285 42</u>	<u>\$31,285 42</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$7,486 42
Balance of manufacturing account,		10,683 50
Jobbing,		225 50
Other items of income,		98 98
Interest paid,	\$3,500 00	
Dividends declared,	5,000 00	
Depreciation,	7,000 00	
Balance June 30, 1902,	2,994 40	
	<u>\$18,494 40</u>	<u>\$18,494 40</u>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,000 00
Machinery and manufacturing appliances,	34,528 08
Street mains,	32,755 38
Meters,	3,027 83
Due for gas,	1,063 44
Gas coal on hand,	406 08
Enrichers on hand,	288 21
Stoves on hand,	214 48
Cash on hand,	3,551 20
Total assets, as per books of the company,	<u>\$88,834 70</u>

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	5,000 00
Notes payable,	25,000 00
Total liabilities, as per books of the company,	<u>\$80,000 00</u>
Profit and loss balance,	8,834 70
	<u>\$88,834 70</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$3,441 21	
For distribution,	660 31	
management,	2,635 35	
taxes and incidentals,	1,240 38	
		\$7,977 25
Income from sale of gas,		\$7,191 61
Balance to profit and loss,		785 64
	<u>\$7,977 25</u>	<u>\$7,977 25</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$10,085 76
Balance of manufacturing account,	\$785 64	
Interest received,		50 29
Rents,		124 00
Jobbing,		686 67
Interest paid,	326 38	
Dividends declared,	1,000 00	
Balance June 30, 1902,	8,834 70	
	<hr/>	<hr/>
	\$10,946 72	\$10,946 72

LEXINGTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$3,800 00
Machinery and manufacturing appliances (gas),	6,000 00
Street mains (gas),	6,300 00
Meters (gas),	900 00
Due for gas,	177 25
Gas coal on hand,	19 75
Enrichers on hand,	10 55
Other gas materials on hand,	226 75
Gas fixtures on hand,	23 50
Real estate (electric),	7,200 00
Steam plant (electric),	8,800 00
Electric plant,	4,000 00
Electric lines,	15,000 00
Transformers,	3,500 00
Meters (electric),	3,200 00
Arc lamps,	750 00
Due for electric light and power,	1,132 97
Fuel on hand (electric),	408 00
Carbons on hand,	57 25
Oil and waste on hand,	36 00
Incandescent lamps on hand,	176 00
Globes on hand,	15 00
Other electric materials on hand,	491 45
Horses, wagons, etc.,	262 00
Sundry accounts due the company,	173 46
Office furniture,	104 00
Cash on hand,	368 08
Total assets, as per books of the company,	<hr/> \$63,132 01

LIABILITIES.

Capital stock,	\$35,000 00
Bonds issued,	25,000 00
Notes payable,	1,000 00
Unpaid bills,	488 36
Interest accrued but not due,	520 83
Total liabilities, as per books of the company,	<hr/> \$62,009 19
Profit and loss balance,	1,122 82
	<hr/> \$63,132 01

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$2,229 32	
For distribution,	530 66	
management,	533 02	
taxes and incidentals,	321 42	
	<hr/>	
	\$3,614 42	
Operating expenses (electric) :		
At station,	\$5,492 69	
For distribution,	2,726 77	
management,	1,971 86	
taxes and incidentals,	444 89	
	<hr/>	
	10,636 21	
Income from sale of gas,		\$2,836 94
sale of electric light and power,		16,801 85
Balance to profit and loss:		
Gas,		777 48
Electric,	5,665 64	
	<hr/>	
	\$19,916 27	\$19,916 27

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$325 75
Balance of gas manufacturing account,	\$777 48	
Balance of electric manufacturing account,		5,665 64
Interest paid,	1,250 00	
Depreciation,	2,841 09	
Balance June 30, 1902,	1,122 82	
	<hr/>	
	\$5,991 39	\$5,991 39

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$37,120 40
Steam plant,	173,119 83
Electric plant,	190,595 10
Electric lines,	276,666 02
Transformers,	58,073 45
Meters,	36,923 46
Arc lamps,	60,471 88
Due for light and power,	18,026 32
Fuel on hand,	5,823 29
Carbons on hand,	2,000 57
Oil and waste on hand,	161 81
Incandescent lamps on hand,	1,037 15
Globes on hand,	532 01
Other materials on hand,	4,361 79
Tools and instruments,	311 40
Horses, wagons, etc.,	766 00
Sundry accounts due the company,	23,094 40
Office furniture,	578 60
Cash on hand,	2,871 40
Notes receivable,	1,071 30
Insurance,	921 09
Sinking fund,	24,253 80
	<hr/>
Total assets, as per books of the company,	\$918,781 07

LIABILITIES.

Capital stock,	\$400,000 00
Bonds issued,	156,000 00
Notes payable,	160,000 00
Unpaid bills,	15,048 32
Deposits,	539 00
Interest accrued but not due,	658 78
Amounts due from the company, not included above,	6,163 06
Total liabilities, as per books of the company,	\$738,409 16
Profit and loss balance,	180,371 91
	<hr/>
	\$918,781 07

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$63,667 76	
For distribution,	29,753 17	
management,	17,298 62	
taxes and incidentals,	13,062 19	
	<hr/>	
	\$123,781 74	
Income from sale of light and power,		\$191,458 82
Balance to profit and loss,	67,677 08	
	<hr/>	
	\$191,458 82	\$191,458 82

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$145,782 82
Balance of manufacturing account,		67,677 08
Interest received,		702 81
Jobbing,		89 36
Interest paid,	\$13,000 13	
Dividends declared,	20,000 00	
Other items,	880 03	
Balance June 30, 1902,	180,371 91	
	<hr/>	
	\$214,252 07	\$214,252 07

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$425,000 00
Machinery and manufacturing appliances, street mains and meters,	358,222 46
Due for gas,	27,684 12
Gas coal on hand,	12,979 75
Coke on hand,	1,800 00
Tar on hand,	4,000 00
Enrichers on hand,	1,600 56
Purifying materials on hand,	660 00
Ammoniacal liquor on hand,	114 00
Stoves on hand,	4,800 44
Sundry accounts due the company,	11,122 93
Office furniture,	1,202 00
Cash on hand,	36,538 25
Insurance,	981 39
Investments,	85,738 25
Total assets, as per books of the company,	<hr/>
	\$972,444 15

LIABILITIES.

Capital stock,	\$650,000 00
Unpaid bills,	9,852 32
Deposits,	1,678 81
Unpaid dividends,	445 00
Interest due but not paid,	48 44
Reserved fund,	699 29
Amounts due from the company, not included above,	151,511 28
Total liabilities, as per books of the company,	\$814,235 14
Profit and loss balance,	158,209 01
	<u>\$972,444 15</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$224,052 29	
For distribution,	23,419 13	
management,	18,416 22	
taxes and incidentals,	25,363 99	
	<u>\$291,251 63</u>	
Income from sale of gas,		\$341,590 08
residuals,		45,688 54
Balance to profit and loss,	96,026 99	
	<u>\$387,278 62</u>	<u>\$387,278 62</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$169,810 01
Balance of manufacturing account,		96,026 99
Interest received,		1,188 48
Rents,		3,611 33
Other items of income,		21 13
Interest paid,	\$48 44	
Dividends declared,	78,750 00	
Construction charged off,	26,399 74	
Depreciation,	7,250 75	
Balance June 30, 1902,	158,209 01	
	<u>\$270,657 94</u>	<u>\$270,657 94</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$269,554 15
Machinery and manufacturing appliances (gas),	153,642 64
Street mains (gas),	111,968 73
Due for gas,	36,230 57
Gas coal on hand,	5,081 55
Coke on hand,	120 00
Tar on hand,	1,350 00
Enrichers on hand,	492 00
Purifying materials on hand,	100 00
Stoves on hand,	2,963 20
Real estate (electric),	112,003 35
Steam plant (electric),	113,043 49
Electric plant,	56,888 58
Electric lines,	83,255 74
Transformers,	8,270 00

Meters (electric),	\$5,128 00
Arc lamps,	5,500 00
Due for electric light and power,	19,815 64
Fuel on hand (electric),	3,617 24
Carbons on hand,	1,959 65
Oil and waste on hand,	24 28
Incandescent lamps on hand,	282 76
Globes on hand,	436 90
Electric fixtures on hand,	76 09
Sundry accounts due the company,	14,954 83
Cash on hand,	175,501 90
Office building and land,	62,841 57

Total assets, as per books of the company, \$1,245,102 86

LIABILITIES.

Capital stock,	\$575,000 00
Unpaid bills,	17,291 62
Deposits,	4,609 14
Premium on new stock,	104,569 70
Depreciation fund,	24,252 05
Amounts due from the company, not included above,	872 76

Total liabilities, as per books of the company, \$726,595 27

Profit and loss balance, 518,507 59

\$1,245,102 86

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$94,747 44	
For distribution,	45,206 03	
management,	7,737 84	
taxes and incidentals,	11,679 30	
	<u>159,370 61</u>	
Operating expenses (electric) :		
At station,	\$40,967 71	
For distribution,	53,240 15	
management,	9,571 40	
taxes and incidentals,	13,882 64	
	<u>117,661 90</u>	
Income from sale of gas,		\$224,967 63
residuals,		26,881 45
sale of electric light and power,		181,875 35
Balance to profit and loss:		
Gas,	92,478 47	
Electric,	64,213 45	
	<u>\$433,724 43</u>	<u>\$433,724 43</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$422,285 27
Balance of gas manufacturing account,		92,478 47
Balance of electric manufacturing account,		64,213 45
Interest received,		3,585 63
Rents,		3,569 77
Dividends declared,	\$55,625 00	
Depreciation fund,	12,000 00	
Balance June 30, 1902,	518,507 59	
	<u>\$586,132 59</u>	<u>\$586,132 59</u>

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$59,870 93
Steam plant,	112,621 06
Electric plant,	82,864 12
Electric lines,	224,734 70
Transformers,	28,840 39
Meters,	26,846 13
Arc lamps,	13,285 81
Due for light and power,	17,987 05
Fuel on hand,	323 53
Carbons on hand,	812 45
Incandescent lamps on hand,	1,913 73
Globes on hand,	114 88
Other materials on hand,	4,261 10
Motors on hand,	5,508 90
Fixtures on hand,	242 97
Horses, wagons, etc.,	2,184 92
Sundry accounts due the company,	22,352 04
Office furniture,	1,559 37
Cash on hand,	6,209 56
Sinking fund,	10,946 53

Total assets, as per books of the company, \$623,480 17

LIABILITIES.

Capital stock,	\$255,000 00
Bonds issued,	100,000 00
Notes payable,	206,000 00
Unpaid bills,	11,387 91
Deposits,	2,060 71
Interest accrued but not due,	2,520 83
Amounts due from the company, not included above,	21,000 00

Total liabilities, as per books of the company, \$597,969 45
Profit and loss balance, 25,510 72

\$623,480 17

MANUFACTURING ACCOUNT.

DR.

CR.

Operating expenses:

At station,	\$49,071 54		
For distribution,	40,387 37		
management,	17,949 30		
taxes and incidentals,	13,798 55		
		\$121,206 76	
Income from sale of light and power,			\$159,390 41
other sources,			1,035 93
Balance to profit and loss,		39,219 58	
		\$160,426 34	\$160,426 34

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$16,239 59
Balance of manufacturing account,		39,219 58
Interest received,		61 26
Jobbing,		400 24
Interest paid,	\$13,609 95	
Dividends declared,	16,800 00	
Balance June 30, 1902,	25,510 72	
	<hr/>	<hr/>
	\$55,920 67	\$55,920 67

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$90,905 02
Machinery and manufacturing appliances,	119,524 28
Street mains,	249,583 56
Meters,	24,751 86
Due for gas,	19,480 48
Gas coal on hand,	20,168 72
Coke on hand,	60 00
Tar on hand,	420 00
Enrichers on hand,	394 47
Other materials on hand,	7,453 78
Stoves on hand,	1,143 15
Fixtures on hand,	155 73
Sundry accounts due the company,	7,825 50
Cash on hand,	2,942 86
Total assets, as per books of the company,	<hr/> \$544,809 41

LIABILITIES.

Capital stock,	\$335,000 00
Notes payable,	80,000 00
Unpaid bills,	12,302 44
Deposits,	6,885 00
Unpaid dividends,	1,357 50
Interest accrued but not due,	431 16
Amounts due from the company, not included above,	10,413 62
Total liabilities, as per books of the company,	<hr/> \$446,389 72
Profit and loss balance,	98,419 69
	<hr/> \$544,809 41

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$85,776 20	
For distribution,	12,977 22	
management,	9,087 96	
taxes and incidentals,	8,063 87	
	<hr/>	
	\$115,905 25	
Income from sale of gas,		\$134,054 32
residuals,		21,319 65
Balance to profit and loss,	39,468 72	
	<hr/>	<hr/>
	\$155,373 97	\$155,373 97

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$83,748 75
Balance of manufacturing account,		39,468 72
Jobbing,		540 85
Other items of income,		55 59
Interest paid,	\$4,301 60	
Dividends declared,	20,100 00	
Other items,	992 62	
Balance June 30, 1902,	98,419 69	
	<u>\$123,813 91</u>	<u>\$123,813 91</u>

MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$4,000 00
Machinery and manufacturing appliances,	12,429 03
Street mains,	18,591 36
Meters,	2,031 65
Due for gas,	950 99
Gas coal on hand,	190 11
Coke on hand,	75 00
Tar on hand,	150 00
Other gas materials on hand,	52 00
Stoves on hand,	136 48
Fixtures on hand,	133 51
Horses, wagons, etc.,	110 00
Sundry accounts due the company,	196 26
Office furniture,	50 00
Cash on hand,	13 70
Investments,	475 00
Total assets, as per books of the company,	<u>\$39,585 09</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	3,200 00
Unpaid bills,	3,671 21
Interest due but not paid,	177 50
Interest accrued but not due,	458 80
Total liabilities, as per books of the company,	<u>\$37,507 51</u>
Profit and loss balance,	2,077 58
	<u>\$39,585 09</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$4,461 38	
For distribution,	752 96	
management,	1,155 86	
taxes and incidentals,	248 54	
	<u>\$6,618 74</u>	
Income from sale of gas,		\$6,044 56
residuals,		382 39
Balance to profit and loss,		191 79
	<u>\$6,618 74</u>	<u>\$6,618 74</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$3,622 26
Balance of manufacturing account,	\$191 79	
Interest received,		7 50
Interest paid,	1,316 30	
Jobbing charges,	44 09	
Balance June 30, 1902,	2,077 58	
	<hr/>	<hr/>
	\$3,629 76	\$3,629 76

MARION GAS COMPANY.

ASSETS.

Real estate,	\$3,100 00
Machinery and manufacturing appliances,	2,871 00
Street mains,	8,864 00
Meters,	206 00
Due for gas,	142 00
Other materials on hand,	100 00
Sundry accounts due the company,	176 04
Cash on hand,	463 10
	<hr/>
Total assets, as per books of the company,	\$15,922 14

LIABILITIES.

Capital stock,	\$14,000 00
Notes payable,	500 00
Amounts due from the company, not included above,	1,415 39
	<hr/>
Total liabilities, as per books of the company,	\$15,915 39
Profit and loss balance,	6 75
	<hr/>
	\$15,922 14

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$608 35	
For distribution,	50 00	
	<hr/>	
	\$658 35	
Income from sale of gas,		\$686 11
Balance to profit and loss,	27 76	
	<hr/>	<hr/>
	\$686 11	\$686 11

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$27 76
Interest paid,	\$7 50	
Other items,	13 51	
Balance June 30, 1902,	6 75	
	<hr/>	<hr/>
	\$27 76	\$27 76

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Real estate,	\$25,507 53
Steam plant,	26,901 48
Electric plant,	38,814 64
Electric lines,	37,363 95
Transformers,	7,007 09
Meters,	4,832 88
Arc lamps,	7,801 77
Due for light and power,	2,950 16
Fuel on hand,	248 40
Carbons on hand,	123 13
Oil and waste on hand,	36 41
Incandescent lamps on hand,	172 20
Globes on hand,	54 70
Other materials on hand,	962 76
Sundry accounts due the company,	469 67
Cash on hand,	767 61
Investments,	30,000 00

Total assets, as per books of the company, \$184,014 38

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	75,000 00
Notes payable,	49,750 00
Interest accrued but not due,	333 33

Total liabilities, as per books of the company, \$155,083 33
 Profit and loss balance, 28,931 05

\$184,014 38

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$8,701 05	
For distribution,	4,533 01	
management,	2,312 21	
taxes and incidentals,	2,760 84	
	<hr/>	
	\$18,307 11	
Income from sale of light and power,		\$29,666 19
Balance to profit and loss,	11,359 08	
	<hr/>	
	\$29,666 19	\$29,666 19

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$22,635 84
Balance of manufacturing account,		11,359 08
Interest paid,	\$4,905 12	
Depreciation,	158 39	
Other items,	36	
Balance June 30, 1902,	28,931 05	
	<hr/>	
	\$33,994 92	\$33,994 92

MARLBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,229 36
Machinery and manufacturing appliances,	43,903 37
Street mains,	23,967 69
Meters,	4,358 19
Due for gas,	3,130 56
Gas coal on hand,	281 70
Coke on hand,	351 00
Tar on hand,	748 00
Purifying materials on hand,	35 76
Other materials on hand,	536 35
Stoves on hand,	1,200 00
Sundry accounts due the company,	1,864 32
Cash on hand,	203 29
Total assets, as per books of the company,	<u>\$106,809 59</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	29,000 00
Unpaid bills,	4,406 97

Total liabilities, as per books of the company,	<u>\$83,406 97</u>
Profit and loss balance,	23,402 62
	<u>\$106,809 59</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$8,949 86	
For distribution,	757 70	
management,	1,883 06	
taxes and incidentals,	1,264 59	
	<u>\$12,855 21</u>	
Income from sale of gas,		\$20,077 35
residuals,		1,288 75
other sources,		83 49
Balance to profit and loss,	8,594 38	
	<u>\$21,449 59</u>	<u>\$21,449 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$23,264 77
Balance of manufacturing account,		8,594 38
Interest paid,	\$1,490 72	
Dividends declared,	2,000 00	
Depreciation,	2,859 16	
Other items,	2,106 65	
Balance June 30, 1902,	23,402 62	
	<u>\$31,859 15</u>	<u>\$31,859 15</u>

MASSACHUSETTS PIPE LINE GAS COMPANY.

ASSETS.

Real estate,	\$175,379 01
Machinery and manufacturing appliances,	605,181 03

Street mains,	\$1,260,277 54
Due for gas,	67,627 15
Purifying materials on hand,	10,495 03
Sundry accounts due the company,	1,313 28
Cash on hand,	2,860 15

Total assets, as per books of the company, \$2,123,133 19

LIABILITIES.

Capital stock,	\$1,000,000 00
Notes payable,	1,064,000 00
Unpaid bills,	24,845 60
Interest accrued but not due,	12,920 82

Total liabilities, as per books of the company, \$2,101,766 42

Profit and loss balance, 21,366 77

\$2,123,133 19

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$94,178 30	
For distribution,	9,176 90	
management,	2,840 34	
taxes and incidentals,	23,195 45	
gas bought,	263,213 49	
	\$392,604 48	
Income from sale of gas,		\$509,362 52
Balance to profit and loss,	116,758 04	
	\$509,362 52	\$509,362 52

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$31,171 13
Balance of manufacturing account,		116,758 04
Rents,		515 47
Other items,		1,536 12
Interest paid,	\$58,613 99	
Dividends declared,	70,000 00	
Balance June 30, 1902,	21,366 77	
	\$149,980 76	\$149,980 76

THE D. S. McDONALD COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$14,638 12	
For distribution,	680 00	
management,	250 00	
taxes and incidentals,	500 00	
	\$16,068 12	
Income from sale of light and power,		\$13,470 90
other sources,		3,650 00
Balance to profit and loss,	1,052 78	
	\$17,120 90	\$17,120 90

MEDFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$33,878 93
Steam plant,	39,630 52
Electric plant,	22,170 42
Electric lines,	91,793 67
Transformers,	3,369 63
Meters,	2,130 63
Due for light and power,	4,857 84
Fuel on hand,	990 00
Oil and waste on hand,	12 15
Incandescent lamps on hand,	528 03
Other materials on hand,	563 20
Horses, wagons, etc.,	571 85
Sundry accounts due the company,	1,812 65
Office furniture,	57 50
Cash on hand,	381 02
Interest advanced,	437 93
Insurance,	360 03
Investments,	2,219 66

Total assets, as per books of the company,	\$205,765 66
Profit and loss balance,	6,261 07

\$212,026 73

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	60,000 00
Notes payable,	83,988 23
Unpaid bills,	7,663 50
Interest accrued but not due,	375 00

Total liabilities, as per books of the company,	\$212,026 73
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$18,381 26	
For distribution,	2,800 80	
management,	737 61	
taxes and incidentals,	1,564 62	
	<hr/>	
	\$23,484 29	
Income from sale of light and power,		\$27,368 00
Balance to profit and loss,	3,883 71	
	<hr/>	
	\$27,368 00	\$27,368 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$3,462 00	
Balance of manufacturing account,		\$3,883 71
Interest paid,	6,682 78	
Balance June 30, 1902,		6,261 07
	<hr/>	<hr/>
	\$10,144 78	\$10,144 78

MEDWAY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$3,785 00
Electric plant,	1,950 00
Electric lines,	3,749 12
Transformers,	615 00
Due for light and power,	141 65
Oil and waste on hand,	50 91
Incandescent lamps on hand,	10 80
Other materials on hand,	183 45
Fixtures on hand,	92 20
Cash on hand,	106 21
Total assets, as per books of the company,	\$10,684 34
Profit and loss balance,	2,031 54
	<hr/> \$12,715 88

LIABILITIES.

Capital stock,	\$12,000 00
Unpaid bills,	715 88
Total liabilities, as per books of the company,	<hr/> \$12,715 88

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, \$625 75		
For distribution, 285 66		
management, 332 69		
taxes and incidentals, 97 96		
	<hr/> \$1,342 06	
Income from sale of light and power,		\$1,534 93
Balance to profit and loss,	192 87	
	<hr/> \$1,534 93	<hr/> \$1,534 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$2,114 41	
Balance of manufacturing account,		\$192 87
Other items,	110 00	
Balance June 30, 1902,		2,031 54
	<hr/> \$2,224 41	<hr/> \$2,224 41

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,098 37
Electric plant,	19,840 18
Electric lines,	40,472 88
Transformers,	4,638 64
Meters,	3,197 04
Arc lamps,	6,855 24
Due for light and power,	1,282 29
Carbons on hand,	28 57
Incandescent lamps on hand,	200 00

Globes on hand,	\$44 00
Motors on hand,	825 00
Sundry accounts due the company,	1,839 67
Office furniture,	5 00
Cash on hand,	206 10
Insurance and taxes,	217 08
Total assets, as per books of the company,	<u>\$84,750 06</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	30,000 00
Unpaid bills,	1,612 72
Interest accrued but not due,	125 00
Reserved fund,	5,685 12
Depreciation fund,	5,961 00
Total liabilities, as per books of the company,	<u>\$83,383 84</u>
Profit and loss balance,	1,366 22
	<u>\$84,750 06</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$991 43	
For distribution,	1,463 86	
management,	1,386 99	
taxes and incidentals,	1,179 69	
current bought,	5,989 62	
	<u>\$11,011 59</u>	
Income from sale of light and power,		\$16,302 81
Balance to profit and loss,	5,291 22	
	<u>\$16,302 81</u>	<u>\$16,302 81</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$1,650 51
Balance of manufacturing account,		5,291 22
Interest paid,	\$1,451 38	
Dividends declared,	2,400 00	
Depreciation fund,	1,000 00	
Reserve fund,	724 13	
Balance June 30, 1902,	1,366 22	
	<u>\$6,941 73</u>	<u>\$6,941 73</u>

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,450 00
Machinery and manufacturing appliances,	62,126 08
Street mains,	27,047 24
Meters,	2,906 25
Due for gas,	4,430 64
Gas coal on hand,	1,805 64
Coke on hand,	665 00
Tar on hand,	375 00
Enrichers on hand,	37 80
Purifying materials on hand,	39 55
Other materials on hand,	324 62

Stoves on hand,	\$461 97
Fixtures on hand,	26 19
Sundry accounts due the company,	155 87
Office furniture,	50 00
Cash on hand,	1,454 43

Total assets, as per books of the company, \$105,356 28

LIABILITIES.

Capital stock,	\$72,300 00
Unpaid dividends,	3,615 00
Depreciation fund,	25,800 00

Total liabilities, as per books of the company, \$101,715 00

Profit and loss balance, 3,641 28

\$105,356 28

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$12,116 03	
For distribution,	707 06	
management,	355 53	
taxes and incidentals,	1,972 88	
	\$15,151 50	
Income from sale of gas,		\$19,091 93
residuals,		2,393 59
other sources,		52 44
Balance to profit and loss,	6,386 46	
	\$21,537 96	\$21,537 96

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$4,813 15
Balance of manufacturing account,		6,386 46
Interest paid,	\$142 50	
Dividends declared,	7,230 00	
Other items,	185 83	
Balance June 30, 1902,	3,641 28	
	\$11,199 61	\$11,199 61

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,596 28
Steam plant,	9,103 37
Electric plant,	6,573 80
Electric lines,	19,502 47
Transformers,	939 70
Meters,	1,159 02
Arc lamps,	2,418 89
Due for light and power,	1,955 39
Fuel on hand,	385 00
Carbons on hand,	36 00
Oil and waste on hand,	19 15

Incandescent lamps on hand,	\$135 92
Globes on hand,	5 50
Other materials on hand,	376 36
Fixtures on hand,	173 33
Office furniture,	59 00
Cash on hand,	456 99
Insurance,	156 40

Total assets, as per books of the company, \$48,052 57

LIABILITIES.

Capital stock,	\$17,000 00
Bonds issued,	16,000 00
Notes payable,	10,362 31
Unpaid bills,	1,551 14
Interest accrued but not due,	240 00

Total liabilities, as per books of the company, \$45,153 45

Profit and loss balance, 2,899 12

\$48,052 57

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$4,585 54	
For distribution,	528 12	
management,	747 60	
taxes and incidentals,	443 35	
	\$6,304 61	
Income from sale of light and power,		\$9,004 09
other sources,		79 00
Balance to profit and loss,	2,778 48	
	\$9,083 09	\$9,083 09

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$1,724 91
Balance of manufacturing account,		2,778 48
Interest received,		4 60
Jobbing,		54 15
Interest paid,	\$1,570 62	
Other items,	92 40	
Balance June 30, 1902,	2,899 12	
	\$4,562 14	\$4,562 14

MILLIS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant, electric plant, electric lines, transformers and meters, .	\$5,000 00
Total assets, as per books of the company,	\$5,000 00

LIABILITIES.

Capital stock,	\$5,000 00
Total liabilities, as per books of the company,	\$5,000 00

MILTON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$20,000 00
Steam plant,	22,000 00
Electric plant,	17,000 00
Electric lines,	38,733 54
Transformers,	7,500 00
Meters,	6,000 00
Due for light and power,	4,390 51
Fuel on hand,	54 50
Oil and waste on hand,	12 13
Incandescent lamps on hand,	845 49
Other materials on hand,	147 36
Cash on hand,	129 34
Notes receivable,	46 66
Insurance,	450 92

Total assets, as per books of the company, \$117,310 45

LIABILITIES.

Capital stock,	\$42,000 00
Bonds issued,	42,000 00
Notes payable,	28,500 00
Unpaid bills,	1,012 95
Interest accrued but not due,	437 50

Total liabilities, as per books of the company, \$113,950 45
Profit and loss balance, 3,360 00

\$117,310 45

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$7,636 93	
For distribution,	3,866 71	
management,	1,656 69	
taxes and incidentals,	1,234 14	
	\$14,394 47	
Income from sale of light and power,		\$29,541 73
other sources,		166 00
Balance to profit and loss,	15,313 26	
	\$29,707 73	\$29,707 73

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$3,360 00
Balance of manufacturing account,		15,313 26
Interest paid,	\$3,804 88	
Dividends declared,	3,360 00	
Depreciation,	8,148 38	
Balance June 30, 1902,	3,360 00	
	\$18,673 26	\$18,673 26

NANTUCKET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$200 00
Steam plant,	5,052 40
Electric plant,	8,384 53
Electric lines,	7,930 37
Transformers,	4,542 90
Meters,	311 43
Arc lamps,	2,562 55
Due for light and power,	912 63
Fuel on hand,	1,311 00
Carbons on hand,	12 45
Oil and waste on hand,	22 25
Incandescent lamps on hand,	38 00
Globes on hand,	15 00
Other electric materials on hand,	100 00
Office furniture,	75 00
Cash on hand,	340 96
Total assets, as per books of the company,	<u>\$31,811 47</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	600 00
Unpaid bills,	853 10
Total liabilities, as per books of the company,	<u>\$26,453 10</u>
Profit and loss balance,	5,358 37
	<u>\$31,811 47</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$4,188 31	
For distribution,	254 18	
management,	962 44	
taxes and incidentals,	613 96	
	<u>\$6,018 89</u>	
Income from sale of light and power,		\$7,057 52
Balance to profit and loss,	1,038 63	
	<u>\$7,057 52</u>	<u>\$7,057 52</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$5,082 33
Balance of manufacturing account,		1,038 63
Interest paid,	\$12 59	
Dividends declared,	750 00	
Balance June 30, 1902,	5,358 37	
	<u>\$6,120 96</u>	<u>\$6,120 96</u>

NANTUCKET GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	20,000 00
Street mains,	9,540 53
Meters,	4,000 00
Due for gas,	348 10
Gas coal on hand,	675 00
Coke on hand,	70 00
Tar on hand,	6 00
Cash on hand,	568 06
Investments,	368 00
Total assets, as per books of the company,	<u>\$38,575 69</u>

LIABILITIES.

Capital stock,	\$36,000 00
Total liabilities, as per books of the company,	<u>\$36,000 00</u>
Profit and loss balance,	2,575 69
	<u>\$38,575 69</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$3,962 85	
For distribution,	271 31	
management,	317 98	
taxes and incidentals,	130 25	
	<u>\$4,682 39</u>	
Income from sale of gas,		\$4,631 50
residuals,		174 43
other sources,		26 40
Balance to profit and loss,	149 94	
	<u>\$4,832 33</u>	<u>\$4,832 33</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$2,463 95
Balance of manufacturing account,		149 94
Other items,	\$38 20	
Balance June 30, 1902,	2,575 69	
	<u>\$2,613 89</u>	<u>\$2,613 89</u>

NATICK GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$56,939 88
Steam plant,	22,257 65
Electric plant,	55,630 26
Electric lines,	47,663 33
Transformers,	9,054 04
Meters,	5,226 49
Arc lamps,	719 12
Due for light and power,	7,623 79

Fuel on hand,	\$1,101 45
Carbons on hand,	32 76
Oil and waste on hand,	139 17
Incandescent lamps on hand,	163 13
Globes on hand,	74 95
Other materials on hand,	75 00
Horses, wagons, etc.,	372 50
Sundry accounts due the company,	489 86
Office furniture,	194 85
Cash on hand,	564 20
Taxes advanced,	668 24

Total assets, as per books of the company,	\$208,990 67
Profit and loss balance,	3,862 96
	<u>\$212,853 63</u>

LIABILITIES.

Capital stock,	\$62,000 00
Bonds issued,	62,000 00
Notes payable,	18,693 35
Unpaid bills,	67,160 23
Depreciation fund,	3,000 00
Total liabilities, as per books of the company,	<u>\$212,853 63</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$23,274 71	
For distribution,	3,085 74	
management,	1,976 08	
taxes and incidentals,	2,926 93	
	<u>\$31,263 46</u>	
Income from sale of light and power,		\$37,553 32
Balance to profit and loss,	6,289 86	
	<u>\$37,553 32</u>	<u>\$37,553 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$901 07	
Balance of manufacturing account,		\$6,289 86
Rents,		528 00
Interest paid,	9,779 75	
Balance June 30, 1902,		3,862 96
	<u>\$10,680 82</u>	<u>\$10,680 82</u>

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,376 74
Machinery and manufacturing appliances,	6,895 83
Street mains,	22,860 10
Meters,	5,022 08
Due for gas,	3,864 79
Gas coal on hand,	640 00
Coke on hand,	625 00
Tar on hand,	125 00
Purifying materials on hand,	65 00

Other materials on hand,	\$63 75
Stoves and fixtures on hand,	135 30
Sundry accounts due the company,	7,706 20
Office furniture,	273 44
Cash on hand,	1,099 37
Total assets, as per books of the company,	<u>\$62,752 60</u>

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	14,000 00
Unpaid bills,	5,914 69
Total liabilities, as per books of the company,	<u>\$39,914 69</u>
Profit and loss balance,	22,837 91
	<u>\$62,752 60</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$6,917 10	
For distribution,	548 98	
management,	261 95	
taxes and incidentals,	635 26	
	<u>\$8,363 29</u>	
Income from sale of gas,		\$11,929 86
residuals,		1,283 98
other sources,		51 78
Balance to profit and loss,	4,902 33	
	<u>\$13,265 62</u>	<u>\$13,265 62</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$20,124 39
Balance of manufacturing account,		4,902 33
Interest paid,	\$788 81	
Dividends declared,	1,400 00	
Balance June 30, 1902,	22,837 91	
	<u>\$25,026 72</u>	<u>\$25,026 72</u>

NEEDHAM.

(See GREENDALE CHEMICAL AND ELECTRIC LIGHTING COMPANY.)

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$167,231 66
Machinery and manufacturing appliances (gas),	58,120 13
Street mains (gas),	162,554 65
Public gas lamps,	500 00
Meters (gas),	21,777 37
Due for gas,	11,001 68
Gas coal on hand,	1,371 09
Coke on hand,	18 00
Tar on hand,	137 50
Enrichers on hand,	225 00

Purifying materials on hand,	\$60 00
Other gas materials on hand,	5,339 56
Stoves on hand,	1,500 00
Gas fixtures on hand,	2,840 53
Real estate (electric),	62,693 62
Steam plant (electric),	58,544 12
Electric plant,	58,066 58
Electric lines,	135,959 12
Underground conduit,	28,047 02
Transformers,	1,550 21
Meters (electric),	8,980 22
Arc lamps,	7,537 49
Patent rights,	625 00
Due for electric light and power,	9,819 85
Fuel on hand (electric),	2,615 03
Carbons on hand,	1,105 12
Oil and waste on hand,	75 29
Incandescent lamps on hand,	1,194 85
Globes on hand,	169 24
Other electric materials on hand,	12,442 86
Motors on hand,	6,879 97
Horses, wagons, etc.,	1,090 70
Sundry accounts due the company,	18,762 40
Office furniture and supplies,	670 38
Cash on hand,	6,115 96
Notes receivable,	371 55
Office building,	25,154 33
Investments,	842 20
Total assets, as per books of the company,	<u>\$881,990 28</u>

LIABILITIES.

Capital stock,	\$650,000 00
Notes payable,	29,550 00
Unpaid bills,	17,454 29
Deposits,	7,800 31
Unpaid dividends,	9,914 50
Interest accrued but not due,	634 20
Reserved fund,	10,000 00
Depreciation fund,	30,643 24
Total liabilities, as per books of the company,	<u>\$755,996 54</u>
Profit and loss balance,	125,993 74
	<u>\$881,990 28</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$53,322 49	
For distribution,	15,016 83	
management,	10,579 27	
taxes and incidentals,	8,628 55	
	<u>\$87,547 14</u>	
Operating expenses (electric) :		
At station,	\$27,038 69	
For distribution,	14,158 79	
management,	10,579 26	
taxes and incidentals,	8,972 85	
	<u>60,749 59</u>	

	DR.	CR.
Income from sale of gas,		\$125,495 42
residuals,		14,188 80
other sources (gas),		2,837 23
sale of electric light and power,		112,584 22
other sources (electric),		2,049 15
Balance to profit and loss:		
Gas,	\$54,974 31	
Electric,	53,883 78	
	<u>\$257,154 82</u>	<u>\$257,154 82</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$144,648 93
Balance of gas manufacturing account,		54,974 31
Balance of electric manufacturing account,		53,883 78
Interest received,		510 70
Rents,		564 30
Jobbing,		2,764 24
Premium on new stock,		10,204 80
Other items of income,		63
Interest paid,	\$1,807 08	
Dividends declared,	39,000 00	
Depreciation,	1,685 20	
Depreciation fund,	99,016 17	
Other items,	49 50	
Balance June 30, 1902,	125,993 74	
	<u>\$267,551 69</u>	<u>\$267,551 69</u>

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$3,132 43
Machinery and manufacturing appliances (gas),	75,000 00
Street mains (gas),	9,916 20
Meters (gas),	2,139 73
Due for gas,	5,534 80
Gas coal on hand,	3,219 29
Coke on hand,	50 00
Tar on hand,	421 40
Enrichers on hand,	38 20
Purifying materials on hand,	135 00
Other gas materials on hand,	717 29
Stoves on hand,	161 24
Real estate (electric),	12,000 00
Steam plant (electric),	13,136 47
Electric plant,	16,000 00
Electric lines,	15,792 19
Transformers,	1,040 83
Meters (electric),	1,402 70
Arc lamps,	11,190 43
Due for electric light and power,	2,440 67
Fuel on hand (electric),	1,093 20
Carbons on hand,	94 50
Oil and waste on hand,	51 10
Incandescent lamps on hand,	24 84
Globes on hand,	60 40

Other electric materials on hand,	\$813 40
Electric fixtures on hand,	65 00
Horses, wagons, etc.,	300 00
Sundry accounts due the company,	1,724 08
Office furniture,	127 98
Cash on hand,	1,031 32
Works improvement,	18,782 80

Total assets, as per books of the company, \$197,637 49

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	41,000 00
Unpaid bills,	1,190 80
Deposits,	150 00
Unpaid dividends,	227 00
Interest accrued but not due,	300 00
Amounts due from the company, not included above,	93 75

Total liabilities, as per books of the company, \$182,961 55

Profit and loss balance, 14,675 94

\$197,637 49

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$16,219 82	
For distribution,	1,772 20	
management,	2,109 18	
taxes and incidentals,	1,572 08	
	\$21,673 28	
Operating expenses (electric) :		
At station,	\$7,262 09	
For distribution,	2,170 36	
management,	1,636 63	
taxes and incidentals,	1,474 56	
	12,543 64	
Income from sale of gas,		\$28,391 83
residuals,		2,562 44
sale of electric light and power,		21,729 01
Balance to profit and loss :		
Gas,	9,280 99	
Electric,	9,185 37	
	\$52,683 28	\$52,683 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$19,140 47
Balance of gas manufacturing account,		9,280 99
Balance of electric manufacturing account,		9,185 37
Rents,		169 00
Jobbing,		10 26
Other items of income,		111 60
Interest paid,	\$1,822 50	
Dividends declared,	7,000 00	
Construction charged off,	13,578 10	
Depreciation,	269 00	
Other items,	552 15	
Balance June 30, 1902,	14,675 94	
	\$37,897 69	\$37,897 69

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$99,611 91
Machinery and manufacturing appliances (gas),	90,383 10
Street mains (gas),	166,027 07
Meters (gas),	14,290 15
Due for gas,	27,898 52
Gas coal on hand,	14,149 47
Coke on hand,	150 00
Tar on hand,	2,625 00
Purifying materials on hand,	360 00
Other gas materials on hand,	9,560 23
Stoves on hand,	2,870 33
Real estate (electric),	18,000 00
Steam plant (electric),	53,526 57
Electric plant,	54,599 39
Electric lines,	68,258 52
Transformers,	11,711 91
Meters (electric),	10,890 89
Arc lamps,	4,187 49
Due for electric light and power,	10,231 61
Fuel on hand (electric),	2,137 75
Carbons on hand,	237 15
Oil and waste on hand,	50 00
Incandescent lamps on hand,	849 37
Globes on hand,	37 69
Other electric materials on hand,	3,120 40
Motors on hand,	262 00
Horses, wagons, etc.,	1,542 10
Sundry accounts due the company,	3,385 44
Office furniture,	1,102 74
Notes receivable,	138 55
Investments,	12,132 77

Total assets, as per books of the company, \$684,328 12

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	90,000 00
Notes payable,	20,237 60
Unpaid bills,	34,301 71
Deposits,	4,320 14
Unpaid dividends,	96 00
Interest accrued but not due,	1,800 00
Amounts due from the company, not included above,	27,479 97

Total liabilities, as per books of the company, \$478,235 42

Profit and loss balance, 206,092 70

\$684,328 12

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$82,887 29	
For distribution,	27,353 77	
management,	9,058 16	
taxes and incidentals,	7,685 00	
	<u>\$126,984 22</u>	
Operating expenses (electric) :		
At station,	\$34,478 69	
For distribution,	27,849 95	
management,	4,161 97	
taxes and incidentals,	4,929 67	
	<u>71,420 28</u>	
Income from sale of gas,		\$138,884 95
residuals,		25,972 18
other sources (gas),		1 50
sale of electric light and power,		79,458 86
other sources (electric),		4,511 04
Balance to profit and loss :		
Gas,	37,874 41	
Electric,	12,549 62	
	<u>\$248,828 53</u>	<u>\$248,828 53</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$181,089 29
Balance of gas manufacturing account,		37,874 41
Balance of electric manufacturing account,		12,549 62
Interest received,		1,869 00
Other items of income,		24 36
Interest paid,	\$5,060 08	
Dividends declared,	22,000 00	
Other items,	253 90	
Balance June 30, 1902,	206,092 70	
	<u>\$233,406 68</u>	<u>\$233,406 68</u>

TRUSTEES OF WM. J. NILES ESTATE.

(Boston.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses :		
At station,	\$3,616 20	
For distribution,	302 11	
taxes and incidentals,	83 78	
	<u>\$4,002 09</u>	
Income from sale of light and power,		\$5,983 31
other sources,		558 68
Balance to profit and loss,	2,539 90	
	<u>\$6,541 99</u>	<u>\$6,541 99</u>

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$23,000 00
Machinery and manufacturing appliances (gas),	56,407 65

Street mains (gas),	\$39,000 00
Meters (gas),	11,090 00
Due for gas,	5,654 09
Gas coal on hand,	1,980 50
Tar on hand,	580 20
Enrichers on hand,	83 05
Stoves and gas fixtures on hand,	2,238 48
Real estate (electric),	10,500 00
Steam plant (electric),	41,500 00
Electric plant,	31,260 01
Electric lines,	22,000 00
Transformers,	12,777 00
Meters (electric),	14,374 00
Arc lamps,	8,140 00
Due for electric light and power,	6,804 44
Fuel on hand (electric),	391 14
Carbons on hand,	86 88
Incandescent lamps on hand,	5,500 00
Globes on hand,	600 00
Horses, wagons, etc.,	1,270 00
Sundry accounts due the company,	1,381 10
Office furniture,	750 00
Cash on hand,	1,202 31
Investments,	1,000 00

Total assets, as per books of the company, \$299,570 85

LIABILITIES.

Capital stock,	\$100,000 00
Notes payable,	38,000 00
Deposits,	650 50

Total liabilities, as per books of the company, \$138,650 50

Profit and loss balance, 160,920 35

\$299,570 85

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$37,819 28	
For distribution,	7,670 92	
management,	4,522 27	
taxes and incidentals,	1,636 59	
	<hr/>	\$51,649 06
Operating expenses (electric) :		
At station,	\$27,851 49	
For distribution,	17,009 91	
management,	6,029 75	
taxes and incidentals,	1,891 10	
	<hr/>	52,782 25
Income from sale of gas,		\$47,306 99
residuals,		10,602 02
sale of electric light and power,		71,072 65
Balance to profit and loss :		
Gas,	6,259 95	
Electric,	18,290 40	
	<hr/>	<hr/>
	\$128,981 66	\$128,981 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$145,213 49
Balance of gas manufacturing account,		6,259 95
Balance of electric manufacturing account,		18,290 40
Premium on new stock,		15,000 00
Interest paid,	\$2,056 93	
Dividends declared,	8,000 00	
Depreciation,	12,700 00	
Other items,	1,086 56	
Balance June 30, 1902,	160,920 35	
	<hr/> \$184,763 84	<hr/> \$184,763 84

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$27,500 00
Machinery and manufacturing appliances,	3,550 58
Street mains,	13,769 57
Meters,	1,556 82
Due for gas,	1,696 15
Gas coal on hand,	605 52
Coke on hand,	13 96
Tar on hand,	111 50
Purifying materials on hand,	375 07
Other materials on hand,	309 51
Stoves on hand,	131 25
Fixtures on hand,	88 21
Sundry accounts due the company,	245 30
Office furniture,	184 80
Cash on hand,	17,232 75
Total assets, as per books of the company,	<hr/> \$67,360 99
Profit and loss balance,	3,122 51
	<hr/> \$70,483 50

LIABILITIES.

Capital stock,	\$68,100 00
Unpaid dividends,	2,383 50
Total liabilities, as per books of the company,	<hr/> \$70,483 50

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$14,194 63	
For distribution,	224 46	
management,	2,940 32	
taxes and incidentals,	1,874 60	
	<hr/> \$19,234 01	
Income from sale of gas,		\$26,016 84
residuals,		3,140 58
other sources,		144 50
Balance to profit and loss,	10,067 91	
	<hr/> \$29,301 92	<hr/> \$29,301 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$8,222 49	
Balance of manufacturing account,		\$10,067 91
Rents,		257 20
Jobbing,		168 44
Dividends declared,	4,767 00	
Construction charged off,	583 99	
Depreciation,	42 58	
Balance June 30, 1902,		3,122 51
	<hr/>	<hr/>
	\$13,616 06	\$13,616 06

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$40,000 00
Steam plant,	25,517 62
Electric plant,	23,378 38
Electric lines,	29,469 78
Transformers,	5,462 00
Meters,	5,291 37
Arc lamps,	2,348 75
Due for light and power,	4,478 12
Fuel on hand,	115 15
Carbons on hand,	36 00
Oil and waste on hand,	23 00
Incandescent lamps on hand,	54 00
Globes on hand,	13 00
Other materials on hand,	169 00
Horses, wagons, etc.,	407 90
Sundry accounts due the company,	533 32
Cash on hand,	1,822 12
Total assets, as per books of the company,	<hr/> \$139,119 51

LIABILITIES.

Capital stock,	\$58,700 00
Bonds issued,	58,500 00
Notes payable,	2,000 00
Unpaid bills,	1,644 96
Total liabilities, as per books of the company,	<hr/> \$120,844 96
Profit and loss balance,	18,274 55
	<hr/>
	\$139,119 51

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$15,656 67	
For distribution,	6,068 76	
management,	2,623 54	
taxes and incidentals,	1,570 19	
	<hr/>	
Income from sale of light and power,		\$25,919 16
Balance to profit and loss,	16,604 60	\$42,523 76
	<hr/>	<hr/>
	\$42,523 76	\$42,523 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$35,749 19
Balance of manufacturing account,		16,604 60
Rents,		580 00
From depreciation fund,		18,000 00
Interest paid,	\$3,560 00	
Dividends declared,	4,696 00	
Depreciation fund,	44,403 24	
Balance June 30, 1902,	18,274 55	
	<hr/>	<hr/>
	\$70,933 79	\$70,933 79

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$41,700 00
Machinery and manufacturing appliances,	6,000 00
Street mains,	25,500 00
Meters,	4,070 40
Due for gas,	3,125 45
Gas coal on hand,	1,767 60
Coke on hand,	600 00
Tar on hand,	821 60
Enrichers on hand,	427 45
Purifying materials on hand,	100 00
Other materials on hand,	3,733 76
Stoves on hand,	895 62
Sundry accounts due the company,	6,545 86
Cash on hand,	18,369 41
Investments,	1,000 00
	<hr/>
Total assets, as per books of the company,	\$114,657 15

LIABILITIES.

Capital stock,	\$75,000 00
Depreciation fund,	1,000 00
	<hr/>
Total liabilities, as per books of the company,	\$76,000 00
Profit and loss balance,	38,657 15
	<hr/>
	\$114,657 15

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$22,120 41	
For distribution,	4,636 28	
management,	4,247 86	
taxes and incidentals,	1,900 52	
	<hr/>	
	\$32,905 07	
Income from sale of gas,		\$37,163 25
residuals,		6,497 09
other sources,		3 15
Balance to profit and loss,	10,758 42	
	<hr/>	<hr/>
	\$43,663 49	\$43,663 49

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$33,886 18
Balance of manufacturing account,		10,758 42
Interest received,		954 61
Rents,		288 67
Gain on investments sold,		4,493 50
Other items of income,		2,875 60
Dividends declared,	\$10,500 00	
Construction charged off,	4,099 83	
Balance June 30, 1902,	38,657 15	
	<u>\$53,256 98</u>	<u>\$53,256 98</u>

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery, manufacturing appliances and street mains,	30,755 97
Meters,	2,127 13
Due for gas,	3,263 05
Gas coal on hand,	437 92
Other materials on hand,	86 10
Stoves on hand,	76 00
Cash on hand,	400 11
Street lighting plant,	2,998 40
Total assets, as per books of the company,	<u>\$43,144 68</u>

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	17,400 00
Total liabilities, as per books of the company,	<u>\$29,400 00</u>
Profit and loss balance,	13,744 68
	<u>\$43,144 68</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$9,413 91	
For distribution,	3,571 80	
taxes and incidentals,	405 63	
	<u>\$13,391 34</u>	
Income from sale of gas,		\$13,833 56
residuals,		807 50
other sources,		1,341 00
Balance to profit and loss,	2,590 72	
	<u>\$15,982 06</u>	<u>\$15,982 06</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$12,023 96
Balance of manufacturing account,		2,590 72
Interest paid,	\$870 00	
Balance June 30, 1902,	13,744 68	
	<u>\$14,614 68</u>	<u>\$14,614 68</u>

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$54,845 65
Steam plant,	5,177 22
Electric plant,	5,738 67
Electric lines,	20,768 47
Transformers,	6,407 48
Meters,	1,049 30
Arc lamps,	2,329 02
Due for light and power,	914 24
Fuel on hand,	32 63
Carbons on hand,	45 71
Oil and waste on hand,	18 77
Incandescent lamps on hand,	240 54
Globes on hand,	12 84
Other materials on hand,	1,048 32
Fixtures on hand,	567 65
Horses, wagons, etc.,	251 25
Sundry accounts due the company,	38 99
Office furniture,	196 42
Cash on hand,	535 33
Total assets, as per books of the company,	\$100,218 50

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	40,000 00
Interest accrued but not due,	1,000 00
Total liabilities, as per books of the company,	\$86,000 00
Profit and loss balance,	14,218 50

\$100,218 50

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$2,231 75	
For distribution,	1,512 21	
management,	1,863 91	
taxes and incidentals,	779 90	
	\$6,387 77	
Income from sale of light and power,		\$12,488 39
other sources,		90 24
Balance to profit and loss,	6,190 86	
	\$12,578 63	\$12,578 63

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$11,920 95
Balance of manufacturing account,		6,190 86
Rents,		82 00
Jobbing,		174 20
Other items of income,		100 00
Interest paid,	\$2,408 89	
Dividends declared,	1,800 00	
Other items,	40 62	
Balance June 30, 1902,	14,218 50	
	\$18,468 01	\$18,468 01

GAS WORKS OF THE OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$7,543 44	
management,	500 00	
taxes and incidentals,	390 06	
	<hr/>	
	\$8,433 50	
Income from sale of gas,		\$9,203 43
residuals,		1,167 50
Balance to profit and loss,	1,937 43	
	<hr/>	<hr/>
	\$10,370 93	\$10,370 93

PALMER.

(See CENTRAL MASSACHUSETTS ELECTRIC COMPANY.)

PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

ASSETS.

Real estate,	\$11,000 00
Machinery and manufacturing appliances,	21,000 00
Street mains,	41,895 15
Meters,	2,404 50
Due for gas,	1,445 14
Stoves on hand,	520 25
Gas fixtures on hand,	221 19
Sundry accounts due the company,	481 87
Office furniture,	250 00
Cash on hand,	369 46
Interest,	562 50
	<hr/>
Total assets, as per books of the company,	\$80,150 06

LIABILITIES.

Capital stock,	\$10,000 00
Bonds issued,	45,000 00
Notes payable,	5,500 00
Unpaid bills,	1,158 21
Deposits,	20 00
Interest accrued but not due,	562 50
Depreciation fund,	300 00
	<hr/>
Total liabilities, as per books of the company,	\$62,540 71
Profit and loss balance,	17,609 35
	<hr/>
	\$80,150 06

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$63 81	
For distribution,	155 97	
management,	251 73	
taxes and incidentals,	663 73	
gas bought,	5,698 40	
	\$6,833 64	
Income from sale of gas,		\$9,051 99
Balance to profit and loss,	2,218 35	
	\$9,051 99	\$9,051 99

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$17,320 08
Balance of gas manufacturing account,		2,218 35
Jobbing,		368 92
Interest paid,	\$2,278 00	
Other items,	20 00	
Balance June 30, 1902,	17,609 35	
	\$19,907 35	\$19,907 35

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$43,961 85
Machinery and manufacturing appliances,	74,666 96
Street mains,	43,040 68
Meters,	6,593 04
Due for gas,	6,151 67
Gas coal on hand,	2,071 61
Coke on hand,	25 44
Tar on hand,	680 00
Enrichers on hand,	217 25
Purifying materials on hand,	200 85
Other materials on hand,	8,510 57
Stoves on hand	3,140 30
Fixtures on hand,	2,904 08
Horses, wagons, etc.,	341 75
Sundry accounts due the company,	5,145 35
Office furniture,	2,685 51
Cash on hand,	2,818 30
Investments,	2,450 00
Total assets, as per books of the company,	\$205,605 21

LIABILITIES.

Capital stock,	\$125,000 00
Notes payable,	52,500 00
Unpaid bills,	7,444 71
Deposits,	4 44
Interest accrued but not due,	912 67
Amounts due from the company, not included above,	5,812 77
Total liabilities, as per books of the company,	\$191,674 59
Profit and loss balance,	13,930 62
	\$205,605 21

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$17,697 36	
For distribution,	3,068 88	
management,	7,653 49	
taxes and incidentals,	2,446 92	
	<hr/>	
	\$30,866 65	
Income from sale of gas,		\$38,365 90
residuals,		2,784 87
other sources,		32 25
Balance to profit and loss,	10,316 37	
	<hr/>	<hr/>
	\$41,183 02	\$41,183 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$33,631 42
Balance of gas manufacturing account,		10,316 37
Reserve fund,		40,000 00
Interest received,		125 00
Rents,		40 00
Premium on new stock,		6,250 00
Interest paid,	\$2,301 73	
Dividends declared,	6,250 00	
Depreciation,	66,370 00	
Jobbing,	98 90	
Other items,	1,411 54	
Balance June 30, 1902,	13,930 62	
	<hr/>	<hr/>
	\$90,362 79	\$90,362 79

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$54,414 37
Steam plant,	54,561 01
Electric plant,	61,867 20
Electric lines,	37,530 89
Transformers,	11,186 63
Meters,	9,521 86
Arc lamps,	3,771 78
Steam heating plant,	5,365 86
Due for light and power,	9,189 29
Fuel on hand,	4,739 38
Carbons on hand,	93 79
Oil and waste on hand,	18 44
Incandescent lamps on hand,	57 78
Globes on hand,	15 00
Other materials on hand,	57 76
Motors on hand,	5,975 13
Sundry accounts due the company,	2,986 72
Cash on hand,	2,828 84
Notes receivable,	450 00

Total assets, as per books of the company, \$264,631 73

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	37,200 00
Unpaid bills,	7,589 29
Deposits,	73 00
Interest accrued but not due,	1,083 23
Reserved fund,	795 00

Total liabilities, as per books of the company,	\$246,740 52
Profit and loss balance,	17,891 21

\$264,631 73

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$36,940 55	
For distribution,	11,802 96	
management,	8,610 51	
taxes and incidentals,	5,125 84	
	<hr/>	
	\$62,479 86	
Income from sale of light and power,		\$84,882 10
other sources,		2,362 05
Balance to profit and loss,	24,764 29	
	<hr/>	
	\$87,244 15	\$87,244 15

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$13,146 30
Balance of manufacturing account,		24,764 29
Other items,		640 76
Interest paid,	\$7,440 09	
Dividends declared,	8,000 00	
Depreciation,	5,146 30	
Other items,	73 75	
Balance June 30, 1902,	17,891 21	
	<hr/>	
	\$38,551 35	\$38,551 35

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$15,716 78
Steam plant,	45,914 64
Electric plant,	48,604 87
Electric lines,	34,217 51
Transformers,	2,275 64
Meters,	3,252 58
Arc lamps,	1,719 69
Patent rights,	8,000 00
Due for light and power,	2,685 80
Fuel on hand,	2,250 00
Carbons on hand,	7 00
Oil and waste on hand,	60 00
Incandescent lamps on hand,	108 75
Globes on hand,	7 00

Other materials on hand,	\$954 81
Sundry accounts due the company,	231 36
Cash on hand,	56 78
Total assets, as per books of the company,	\$166,063 21
Profit and loss balance,	1,399 24
	<u>\$167,462 45</u>

LIABILITIES.

Capital stock,	\$90,000 00
Bonds issued,	56,000 00
Notes payable,	14,755 00
Unpaid bills,	6,707 45
Total liabilities, as per books of the company,	<u>\$167,462 45</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$12,856 49	
For distribution,	2,083 50	
management,	2,646 29	
taxes and incidentals,	1,271 51	
current bought,	1,099 11	
	<u>\$19,956 90</u>	
Income from sale of light and power,		\$28,138 96
Balance to profit and loss,	8,182 06	
	<u>\$28,138 96</u>	<u>\$28,138 96</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$6,413 60	
Balance of manufacturing account,		\$8,182 06
Jobbing,		894 15
Other items of income,		118 66
Interest paid,	4,180 51	
Balance June 30, 1902,		1,399 24
	<u>\$10,594 11</u>	<u>\$10,594 11</u>

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	2,761 72
Gas coal on hand,	2,246 75
Coke on hand,	60 00
Tar on hand,	100 00
Enrichers on hand,	7 00
Purifying materials on hand,	15 00
Fixtures on hand,	77 10
Sundry accounts due the company,	418 05
Cash on hand,	259 58
Total assets, as per books of the company,	<u>\$45,945 20</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	3,500 00
Unpaid bills,	1,177 31
Unpaid dividends,	110 50
Total liabilities, as per books of the company,	\$44,787 81
Profit and loss balance,	1,157 39
	<u>\$45,945 20</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$6,334 17	
For distribution,	441 15	
management,	1,704 81	
taxes and incidentals,	549 64	
	<u>\$9,029 77</u>	
Income from sale of gas,		\$11,290 18
residuals,		834 10
Balance to profit and loss,	3,094 51	
	<u>\$12,124 28</u>	<u>\$12,124 28</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$86 73	
Balance of gas manufacturing account,		\$3,094 51
Other items of income,		144 00
Interest paid,	230 90	
Dividends declared,	1,400 00	
Construction charged off,	216 81	
Other items,	146 68	
Balance June 30, 1902,	<u>1,157 39</u>	
	<u>\$3,238 51</u>	<u>\$3,238 51</u>

QUINCY.

(See CITIZENS' GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$49,563 95
Steam plant,	62,058 37
Electric plant,	50,508 21
Electric lines,	86,350 25
Transformers,	13,403 51
Meters,	12,461 01
Arc lamps,	8,548 18
Due for light and power,	8,222 88
Fuel on hand,	1,149 92
Carbons on hand,	72 00
Oil and waste on hand,	33 60
Incandescent lamps on hand,	240 41
Globes on hand,	32 64
Other materials on hand,	2,430 66
Fixtures on hand,	1,569 45

Horses, wagons, etc.,	\$975 00
Sundry accounts due the company,	1,676 67
Office furniture,	203 70
Cash on hand,	600 38
Insurance,	773 90
Telephone system,	500 00
Total assets, as per books of the company,	<u>\$301,374 69</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	86,000 00
Unpaid bills,	7,798 16
Deposits,	340 00
Total liabilities, as per books of the company,	<u>\$294,138 16</u>
Profit and loss balance,	7,236 53
	<u>\$301,374 69</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$17,569 70	
For distribution,	11,204 24	
management,	4,505 27	
taxes and incidentals,	3,363 61	
	<u>\$36,642 82</u>	
Income from sale of light and power,		\$48,521 85
Balance to profit and loss,	11,879 03	
	<u>\$48,521 85</u>	<u>\$48,521 85</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$13,367 86
Balance of manufacturing account,		11,879 03
Jobbing,		622 79
Rents,		237 00
Premium on bonds issued,		1,383 28
Interest paid,	\$7,432 47	
Dividends declared,	5,382 00	
Depreciation,	7,428 96	
Other items,	10 00	
Balance June 30, 1902,	7,236 53	
	<u>\$27,489 96</u>	<u>\$27,489 96</u>

RANDOLPH & HOLBROOK ELECTRIC LIGHT COMPANY.

(Charles Doughty, Proprietor.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$6,430 82	
For distribution,	506 00	
taxes and incidentals,	989 08	
	<u>\$7,925 90</u>	
Income from sale of light and power,		\$9,325 64
other sources,		3,466 00
Balance to profit and loss,	4,865 74	
	<u>\$12,791 64</u>	<u>\$12,791 64</u>

RAWSON LIGHT AND POWER COMPANY.

(Leicester.)

ASSETS.

Real estate,	\$3,500 00
Steam plant,	2,050 00
Electric plant,	2,500 00
Electric lines,	8,537 58
Transformers,	2,181 93
Meters,	1,310 37
Water power,	1,200 00
Water wheels,	1,200 00
Due for light and power,	738 31
Incandescent lamps on hand,	211 74
Other materials on hand,	959 13
Fixtures on hand,	35 92
Sundry accounts due the company,	197 20
Cash on hand,	15 47
Insurance,	112 76

Total assets, as per books of the company,	\$24,750 41
Profit and loss balance,	421 75

\$25,172 16

LIABILITIES.

Capital stock,	\$25,000 00
Unpaid bills,	172 16

Total liabilities, as per books of the company,	\$25,172 16
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$2,024 46	
For distribution,	4,301 00	
management,	1,580 60	
taxes and incidentals,	701 11	
	\$8,607 17	
Income from sale of light and power,		\$7,193 25
other sources,		340 69
Balance to profit and loss,		1,073 23
	\$8,607 17	\$8,607 17

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$487 59
Balance of manufacturing account,	\$1,073 23	
Interest received,		28 02
Wiring,		222 53
Other items,	86 66	
Balance June 30, 1902,		421 75
	\$1,159 89	\$1,159 89

REVERE.

(See SUBURBAN GAS AND ELECTRIC COMPANY.)

ROXBURY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$116,365 91
Machinery and manufacturing appliances,	331,636 54
Street mains,	499,845 83
Meters,	121,673 86
Due for gas,	45,846 82
Purifying materials on hand,	147 00
Other materials on hand,	4,462 34
Stoves on hand,	89,544 65
Fixtures on hand,	246 60
Patent rights,	50,000 00
Horses, wagons, etc.,	376 25
Sundry accounts due the company,	6,056 83
Office furniture,	776 58
Cash on hand,	5,322 77
Works extension,	7,943 99

Total assets, as per books of the company, \$1,280,245 97

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	231,143 12
Deposits,	9,518 70
Amounts due from the company, not included above,	483 11

Total liabilities, as per books of the company, \$841,144 93

Profit and loss balance, 439,101 04

\$1,280,245 97

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$3,543 30	
For distribution,	37,126 87	
management,	9,478 02	
taxes and incidentals,	17,683 07	
gas bought,	153,018 60	
	\$220,849 86	
Income from sale of gas,		\$251,248 64
Balance to profit and loss,	30,398 78	
	\$251,248 64	\$251,248 64

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$427,870 35
Balance of manufacturing account,		30,398 78
Interest received,		301 38
Rents,		1,758 05
Interest paid,	\$227 52	
Dividends declared,	21,000 00	
Balance June 30, 1902,	439,101 04	
	\$460,328 56	\$460,328 56

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$45,000 00
Steam plant,	82,000 00
Electric plant,	31,000 00
Electric lines,	95,000 00
Transformers,	15,000 00
Meters,	21,000 00
Arc lamps,	10,000 00
Due for light and power,	9,982 18
Fuel on hand,	5,179 50
Carbons on hand,	218 00
Incandescent lamps on hand,	948 45
Globes on hand,	95 00
Other materials on hand,	2,697 31
Machinery on hand,	500 00
Horses, wagons, etc.,	1,075 00
Sundry accounts due the company,	845 19
Cash on hand,	92,216 99
Notes receivable,	41 20

Total assets, as per books of the company, \$412,798 82

LIABILITIES.

Capital stock,	\$275,000 00
Notes payable,	50,000 00
Unpaid bills,	39,165 24
Deposits,	356 02
Reserved funds,	14,546 00
Premium on stock,	25,000 00

Total liabilities, as per books of the company, \$404,067 26

Profit and loss balance, 8,731 56

\$412,798 82

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$31,002 04	
For distribution,	20,937 48	
management,	8,999 41	
taxes and incidentals,	7,334 82	
	\$68,273 75	
Income from sale of light and power,		\$105,614 99
other sources,		337 93
Balance to profit and loss,	37,679 17	
	\$105,952 92	\$105,952 92

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$8,957 23
Balance of manufacturing account,		37,679 17
Jobbing,		1,948 52
From depreciation fund,		8,000 00
Other items of income,		252 26

	DR.	CR.
Interest paid,	\$3,278 47	
Dividends declared,	14,000 00	
Depreciation,	29,627 15	
Reserved fund,	1,200 00	
Balance June 30, 1902,	8,731 56	
	<hr/>	<hr/>
	\$56,837 18 ^c	\$56,837 18

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$135,641 42
Machinery and manufacturing appliances,	58,658 18
Street mains,	142,504 21
Meters,	19,786 15
Due for gas,	13,991 20
Gas coal on hand,	4,286 10
Coke on hand,	3,840 00
Tar on hand,	1,550 00
Enrichers on hand,	459 00
Purifying materials on hand,	107 50
Other materials on hand,	2,096 86
Stoves on hand,	1,312 74
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	3,166 17
Office furniture,	200 00
Cash on hand,	26,245 35
Investments,	3,463 00
	<hr/>
Total assets, as per books of the company,	\$417,807 88

LIABILITIES.

Capital stock,	\$300,000 00
Deposits,	145 00
Amounts due from the company, not included above,	2,500 00
	<hr/>
Total liabilities, as per books of the company,	\$302,645 00
Profit and loss balance,	115,162 88

\$417,807 88

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$40,042 73	
For distribution,	5,000 56	
management,	6,871 19	
taxes and incidentals,	7,888 67	
	<hr/>	
	\$59,803 15	
Income from sale of gas,		\$79,260 59
residuals,		12,380 25
Balance to profit and loss,	31,837 69	
	<hr/>	<hr/>
	\$91,640 84	\$91,640 84

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$102,169 15
Balance of manufacturing account,		31,837 69
Other items of income,		84 10
Dividends declared,	\$18,000 00	
Other items,	928 06	
Balance June 30, 1902,	115,162 88	
	<hr/>	<hr/>
	\$134,090 94	\$134,090 94

SHELBURNE FALLS ELECTRIC LIGHT AND POWER COMPANY.

(C. H. Wilcox and E. J. Halligan, Owners.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$1,233 31	
For distribution,	764 19	
management,	33 94	
taxes and incidentals,	310 75	
	<hr/>	
	\$2,342 19	
Income from sale of light and power,		\$4,058 45
other sources,		10 35
Balance to profit and loss,	1,726 61	
	<hr/>	<hr/>
	\$4,068 80	\$4,068 80

SOMERVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$35,707 66
Steam plant,	90,923 50
Electric plant,	67,803 58
Electric lines,	150,328 17
Transformers,	8,389 82
Meters,	13,091 43
Arc lamps,	12,938 27
Due for light and power,	9,750 77
Fuel on hand,	1,848 19
Carbons on hand,	306 52
Oil and waste on hand,	109 65
Incandescent lamps on hand,	1,250 60
Globes on hand,	140 39
Other materials on hand,	3,349 96
Fixtures on hand,	800 00
Horses, wagons, etc.,	1,024 23
Sundry accounts due the company,	1,252 88
Office furniture,	500 00
Cash on hand,	7,551 51
Insurance and interest,	539 34
	<hr/>
Total assets, as per books of the company,	\$407,606 47

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	50,000 00
Notes payable,	86,300 00

Unpaid bills,	\$7,370 92
Deposits,	832 90
Interest accrued but not due,	416 67
Amounts due from the company, not included above,	36,107 78

Total liabilities, as per books of the company,	\$381,028 27
Profit and loss balance,	26,578 20

\$407,606 47

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$33,434 35	
For distribution,	15,635 97	
management,	7,940 70	
taxes and incidentals,	6,709 10	
current bought,	5,252 87	
	<hr/>	
	\$68,972 99	
Income from sale of light and power,		\$123,900 59
other sources,		736 80
Balance to profit and loss,	55,664 40	
	<hr/>	
	\$124,637 39	\$124,637 39

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$14,296 61
Balance of manufacturing account,		55,664 40
Jobbing,		109 14
Interest paid,	\$7,983 77	
Dividends declared,	8,000 00	
Depreciation,	27,000 00	
Other items,	508 18	
Balance June 30, 1902,	26,578 20	
	<hr/>	
	\$70,070 15	\$70,070 15

SOUTH BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$200,945 76
Machinery and manufacturing appliances and street mains,	403,485 33
Meters,	58,108 30
Due for gas,	23,802 51
Coke on hand,	173 55
Gas on hand,	166 80
Purifying materials on hand,	62 20
Other materials on hand,	6,339 95
Stoves on hand,	27,760 44
Patent rights,	25,000 00
Sundry accounts due the company,	2,750 23
Office furniture,	308 49
Cash on hand,	975 15
Notes receivable,	1,373 55
Works improvement,	9,466 61
Investments,	20,000 00

Total assets, as per books of the company, \$780,718 87

LIABILITIES.

Capital stock,	\$440,000 00
Unpaid bills,	202,667 04
Deposits,	2,564 95
Amounts due from the company, not included above,	189 26
Total liabilities, as per books of the company,	\$645,421 25
Profit and loss balance,	135,297 62
	<u>\$780,718 87</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$24 90	
For distribution,	20,577 19	
management,	6,733 40	
taxes and incidentals,	11,051 95	
gas bought,	83,409 04	
	\$121,796 48	
Income from sale of gas,		\$124,431 55
residuals,		6,565 65
Balance to profit and loss,	9,200 72	
	\$130,997 20	\$130,997 20

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$133,506 49
Balance of manufacturing account,		9,200 72
Interest received,		104 95
Rents,		1,401 67
Interest paid,	\$116 21	
Dividends declared,	8,800 00	
Balance June 30, 1902,	135,297 62	
	\$144,213 83	\$144,213 83

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$7,468 65
Machinery and manufacturing appliances (gas),	12,701 99
Street mains (gas),	6,877 12
Meters (gas),	2,376 88
Due for gas,	658 92
Gas coal on hand,	19 35
Enrichers on hand,	304 00
Other gas materials on hand,	107 30
Stoves on hand,	208 90
Gas fixtures on hand,	226 00
Real estate (electric),	8,670 40
Steam plant (electric),	18,912 42
Electric plant,	13,321 56
Electric lines,	10,142 40
Transformers,	1,949 02
Meters (electric),	1,407 14
Arc lamps,	2,557 13
Due for electric light and power,	1,220 39
Fuel on hand (electric),	500 00

Carbons on hand,	\$52 16
Oil and waste on hand,	21 17
Incandescent lamps on hand,	89 75
Other electric materials on hand,	803 47
Electric fixtures on hand,	22 88
Horses, wagons, etc.,	39 00
Sundry accounts due the company,	167 14
Office furniture,	150 50
Cash on hand,	725 89

Total assets, as per books of the company,	\$91,701 53
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LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	35,000 00
Notes payable,	5,500 00
Unpaid bills,	1,175 57

Total liabilities, as per books of the company,	\$91,675 57
Profit and loss balance,	25 96

\$91,701 53

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$2,142 41	
For distribution,	247 57	
management,	166 81	
taxes and incidentals,	481 31	
	<hr/>	
	\$3,038 10	
Operating expenses (electric) :		
At station,	\$10,534 42	
For distribution,	989 76	
management,	341 61	
taxes and incidentals,	962 64	
	<hr/>	
	12,828 43	
Income from sale of gas,		\$6,236 50
residuals,		4 48
other sources (gas),		64 75
sale of electric light and power,		18,482 95
Balance to profit and loss:		
Gas,	3,267 63	
Electric,	5,654 52	
	<hr/>	
	\$24,788 68	\$24,788 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$7 13
Balance of gas manufacturing account,		3,267 63
Balance of electric manufacturing account,		5,654 52
Interest paid,	\$2,047 11	
Dividends declared,	2,000 00	
Depreciation,	4,800 00	
Other items,	56 21	
Balance June 30, 1902,	25 96	
	<hr/>	
	\$8,929 28	\$8,929 28

SOUTH DEERFIELD GAS COMPANY.

(Unincorporated. — Not in operation prior to June 30, 1902.)

ASSETS.

Real estate,	\$100 00
Machinery and manufacturing appliances,	850 00
Street mains,	1,396 46
Meters,	179 00
Notes receivable,	224 54
Total assets, as per books of the company,	<u>\$2,750 00</u>

LIABILITIES.

Capital invested,	\$1,750 00
Notes payable,	1,000 00
Total liabilities, as per books of the company,	<u>\$2,750 00</u>

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,249 71
Electric plant,	5,089 29
Electric lines,	2,263 00
Transformers,	1,135 00
Meters,	263 00
Due for light and power,	446 91
Incandescent lamps on hand,	33 75
Total assets, as per books of the company,	<u>\$10,480 66</u>

LIABILITIES.

Capital stock,	\$7,000 00
Notes payable,	3,480 66
Total liabilities, as per books of the company,	<u>\$10,480 66</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$3,267 12	
For distribution,	751 92	
management,	19 63	
taxes and incidentals,	148 07	
	<u>\$4,186 74</u>	
Income from sale of light and power,		\$4,375 41
Balance to profit and loss,	188 67	
	<u>\$4,375 41</u>	<u>\$4,375 41</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$188 67
Interest paid,	\$188 67	
	<u>\$188 67</u>	<u>\$188 67</u>

SOUTH HADLEY GAS COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$624 24
Machinery and manufacturing appliances,	902 64
Street mains,	1,860 56
Meters,	182 88
Due for gas,	30 00
Other materials on hand,	47 45
Office furniture and supplies,	21 06
Cash on hand,	113 81
Total assets, as per books of the company,	<u>\$3,782 64</u>
Profit and loss balance,	33 69
	<u>\$3,816 33</u>

LIABILITIES.

Capital invested,	\$3,000 00
Notes payable,	800 00
Interest due but not paid,	16 33
Total liabilities, as per books of the company,	<u>\$3,816 33</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$359 40	
For distribution,	18 63	
management,	35 10	
taxes and incidentals,	18 00	
	<u>\$431 13</u>	
Income from sale of gas,		\$397 44
Balance to profit and loss,		33 69
	<u>\$431 13</u>	<u>\$431 13</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of gas manufacturing account,	\$33 69	
Balance June 30, 1902,		\$33 69
	<u>\$33 69</u>	<u>\$33 69</u>

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$20,760 73
Machinery and manufacturing appliances (gas),	78,527 23
Street mains (gas),	36,710 66
Meters (gas),	3,749 14
Due for gas,	1,380 55
Gas coal on hand,	6 75
Enrichers on hand,	140 68
Stoves on hand,	71 73
Gas fixtures on hand,	218 10
Real estate (electric),	8,000 00
Steam plant (electric),	4,740 00

Electric plant,	\$7,000 00
Electric lines,	5,035 66
Arc lamps,	3,000 00
Due for electric light and power,	464 76
Fuel on hand (electric),	20 75
Carbons on hand,	12 00
Oil and waste on hand,	32 37
Sundry accounts due the company,	858 99
Office furniture,	100 00
Cash on hand,	135 37
Insurance,	122 47
Investments,	2,000 00
Total assets, as per books of the company,	\$173,087 94
Profit and loss balance,	2,004 24
	<u>\$175,092 18</u>

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	59,500 00
Notes payable,	29,379 61
Unpaid bills,	865 80
Interest accrued but not due,	346 77
Total liabilities, as per books of the company,	<u>\$175,092 18</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$4,515 93	
For distribution,	936 92	
management,	320 98	
taxes and incidentals,	506 02	
	<u>\$6,279 85</u>	
Operating expenses (electric) :		
At station,	\$2,674 87	
For distribution,	581 04	
management,	307 98	
taxes and incidentals,	360 70	
	<u>3,924 59</u>	
Income from sale of gas,		\$9,175 32
sale of electric light and power,		5,843 52
other sources (electric),		100 00
Balance to profit and loss:		
Gas,	2,895 47	
Electric,	2,018 93	
	<u>\$15,118 84</u>	<u>\$15,118 84</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$320 12
Balance of gas manufacturing account,		2,895 47
Balance of electric manufacturing account,		2,018 93
Interest received,		100 00
Rents,		87 50
Interest paid,	\$4,916 60	
Loss on jobbing,	2,509 66	
Balance June 30, 1902,		2,004 24
	<u>\$7,426 26</u>	<u>\$7,426 26</u>

SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$146,937 76
Machinery and manufacturing appliances,	156,093 55
Street mains,	198,272 72
Meters,	54,014 69
Due for gas,	17,989 52
Gas coal on hand,	7,459 54
Coke on hand,	80 00
Tar on hand,	721 74
Enrichers on hand,	1,818 56
Other materials on hand,	17,804 93
Stoves on hand,	2,886 63
Fixtures on hand,	786 89
Horses, wagons, etc.,	1,500 00
Sundry accounts due the company,	3,413 50
Office furniture,	2,500 00
Cash on hand,	5,356 62
Steam heating,	30,970 26
Investments,	105,050 00

Total assets, as per books of the company, \$753,656 91

LIABILITIES.

Capital stock,	\$500,000 00
Deposits,	10,825 46
Extension reserve,	69,198 96
Reserved fund,	17,889 72
Amounts due from the company, not included above,	4,484 01

Total liabilities, as per books of the company, \$602,398 15

Profit and loss balance, 151,258 76

\$753,656 91

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$101,985 10	
For distribution,	16,229 35	
management,	23,693 03	
taxes and incidentals,	15,865 08	
	\$157,772 56	
Income from sale of gas,		\$204,355 56
residuals,		21,942 73
other sources,		208 50
Balance to profit and loss,	68,734 23	
	\$226,506 79	\$226,506 79

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$144,351 37
Balance of manufacturing account,		68,734 23
Interest received,		5,439 09
Rents,		1,030 21
Jobbing,		1,837 03
Other items of income,		36 67
Interest paid,	\$655 30	
Dividends declared,	50,000 00	
Reserved funds,	15,026 90	
Other items,	4,487 64	
Balance June 30, 1902,	151,258 76	
	<hr/>	<hr/>
	\$221,428 60	\$221,428 60

STEAM AND POWER COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$9,209 34	
Income from sale of light and power,		\$10,232 60
Balance to profit and loss,	1,023 26	
	<hr/>	<hr/>
	\$10,232 60	\$10,232 60

STONEHAM.

(See PEOPLE'S GAS AND ELECTRIC COMPANY.)

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$3,089 19
Machinery and manufacturing appliances (gas),	2,587 27
Street mains (gas),	5,725 44
Meters (gas),	1,006 68
Due for gas,	358 84
Enrichers on hand,	159 00
Other gas materials on hand,	24 38
Stoves on hand,	15 00
Gas fixtures on hand,	10 00
Real estate (electric),	3,089 19
Steam plant (electric),	8,581 45
Electric plant,	5,962 91
Electric lines,	7,434 15
Transformers,	2,234 97
Meters (electric),	1,305 59
Arc lamps,	2,298 38

Due for electric light and power,	\$779 49
Fuel on hand (electric),	101 00
Carbons on hand,	50 00
Oil and waste on hand,	16 12
Globes on hand,	9 60
Other electric materials on hand,	429 11
Sundry accounts due the company,	202 88
Office furniture,	97 77
Cash on hand,	195 88
Notes receivable,	138 86

Total assets, as per books of the company,	\$45,903 15
Profit and loss balance,	2,213 38

\$48,116 53

LIABILITIES.

Capital stock,	\$24,000 00
Bonds issued,	18,000 00
Notes payable,	4,500 00
Unpaid bills,	1,616 53

Total liabilities, as per books of the company,	\$48,116 53
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$2,752 41	
For distribution,	20 23	
management,	109 27	
taxes and incidentals,	208 43	
	<hr/>	\$3,090 34
Operating expenses (electric) :		
At station,	\$5,168 98	
For distribution,	428 97	
management,	109 26	
taxes and incidentals,	481 52	
	<hr/>	6,188 73
Income from sale of gas,		\$3,692 02
sale of electric light and power,		7,437 53
Balance to profit and loss:		
Gas,	601 68	
Electric,	1,248 80	
	<hr/>	\$11,129 55
	\$11,129 55	\$11,129 55

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$3,286 25	
Balance of gas manufacturing account,		\$601 68
Balance of electric manufacturing account,		1,248 80
Other items of income,		648 50
Interest paid,	1,095 24	
Depreciation,	122 26	
Jobbing,	94 07	
Other items,	114 54	
Balance June 30, 1902,		2,213 38
	<hr/>	<hr/>
	\$4,712 36	\$4,712 36

SUBURBAN GAS AND ELECTRIC COMPANY.

(Reverse.)

ASSETS.

Street mains (gas),	\$114,133 66
Meters (gas),	6,163 79
Due for gas,	2,202 29
Stoves on hand,	2,094 13
Gas fixtures on hand,	1,074 58
Real estate (electric),	74,839 74
Steam plant (electric),	44,425 09
Electric plant,	35,728 97
Electric lines,	54,616 46
Transformers,	18,707 05
Meters (electric),	13,564 04
Arc lamps,	16,847 95
Due for electric light and power,	9,286 02
Fuel on hand (electric),	1,964 63
Carbons on hand,	457 81
Incandescent lamps on hand,	427 00
Globes on hand,	70 74
Other electric materials on hand,	5,522 45
Motors on hand,	649 03
Electric fixtures on hand,	641 94
Horses, wagons, etc.,	2,485 08
Sundry accounts due the company,	8,044 91
Office furniture,	1,223 86
Cash on hand,	9,657 26
Total assets, as per books of the company,	\$424,828 48

LIABILITIES.

Capital stock,	\$294,000 00
Notes payable,	83,500 00
Unpaid bills,	21,476 13
Deposits,	4,266 05
Amounts due from the company, not included above,	10,900 00
Total liabilities, as per books of the company,	\$414,142 18
Profit and loss balance,	10,686 30
	\$424,828 48

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
For distribution,	\$243 48	
management,	255 00	
gas bought,	825 67	
		\$1,324 15
Operating expenses (electric) :		
At station,	\$14,154 54	
For distribution,	13,663 20	
management,	8,872 93	
taxes and incidentals,	6,148 78	
current bought,	206 64	
		43,046 09

	DR.	CR.
Income from sale of gas,		\$2,466 04
sale of electric light and power, . .		62,080 83
other sources (electric),		203 20
Balance to profit and loss:		
Gas,	\$1,141 89	
Electric,	19,237 94	
	<u>\$64,750 07</u>	<u>\$64,750 07</u>
PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1901,		\$9,791 04
Balance of gas manufacturing account, . .		1,141 89
Balance of electric manufacturing account, .		19,237 94
Jobbing,		383 23
Other items of income,		26 68
Interest paid,	\$734 48	
Dividends declared,	19,160 00	
Balance June 30, 1902,	10,686 30	
	<u>\$30,580 78</u>	<u>\$30,580 78</u>

SUBURBAN LIGHT AND POWER COMPANY.

(Boston.)

ASSETS.

Profit and loss deficit,	\$174,400 00
	<u>\$174,400 00</u>

LIABILITIES.

Capital stock,	\$174,400 00
Total liabilities, as per books of the company,	<u>\$174,400 00</u>

MANUFACTURING ACCOUNT TO NOV. 30, 1901.

	DR.	CR.
Operating expenses:		
At station,	\$16,034 28	
For distribution,	5,759 85	
management,	4,728 90	
taxes and incidentals,	2,669 25	
	<u>\$29,192 28</u>	
Income from sale of light and power,		\$41,024 72
other sources,		3,663 91
Balance to profit and loss,	15,496 35	
	<u>\$44,688 63</u>	<u>\$44,688 63</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$86,808 75
Balance of manufacturing account,		15,496 35
Other items,		1,845 00
Mortgage bonds cancelled,		10,500 00
Account in litigation,		7,694 14
Interest paid,	\$633 27	
Refund to stockholders,	87,200 00	
Depreciation,	77,131 65	
Liquidation account,	121,044 08	
Other items,	10,735 24	
Balance June 30, 1902,		174,400 00
	<u>\$296,744 24</u>	<u>\$296,744 24</u>

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$52,000 00
Machinery and manufacturing appliances,	124,770 00
Street mains,	68,000 00
Meters,	13,292 39
Due for gas,	14,246 40
Gas coal on hand,	5,090 98
Coke on hand,	936 60
Tar on hand,	337 50
Enrichers on hand,	298 39
Purifying materials on hand,	624 00
Other materials on hand,	586 80
Stoves on hand,	1,048 75
Fixtures on hand,	3,838 75
Sundry accounts due the company,	3,418 87
Cash on hand,	8,782 11

Total assets, as per books of the company, \$297,271 54

LIABILITIES.

Capital stock,	\$160,000 00
Bonds issued,	80,000 00
Interest accrued but not due,	1,333 34

Total liabilities, as per books of the company, \$241,333 34

Profit and loss balance, 55,938 20

\$297,271 54

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$45,995 28	
For distribution,	7,495 43	
management,	5,481 81	
taxes and incidentals,	3,796 17	
	\$62,768 69	
Income from sale of gas,		\$74,135 47
residuals,		11,057 53
Balance to profit and loss,	22,424 31	
	\$85,193 00	\$85,193 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$55,625 57
Balance of manufacturing account,		22,424 31
Interest received,		272 75
Other items of income,		40 14
Interest paid,	\$4,589 19	
Dividends declared,	12,800 00	
Construction charged off,	5,033 78	
Depreciation,	1 60	
Balance June 30, 1902,	55,938 20	
	\$78,362 77	\$78,362 77

TOWNSEND ELECTRIC PLANT.

(See ADAMS, U. S.)

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY.

(Franklin.)

ASSETS.

Real estate,	\$4,833 50
Steam plant,	12,472 37
Electric plant,	8,834 54
Electric lines,	31,706 05
Transformers,	3,935 22
Meters,	2,447 06
Arc lamps,	3,233 40
Due for light and power,	1,640 57
Fuel on hand,	345 00
Carbons on hand,	6 00
Oil and waste on hand,	24 70
Incandescent lamps on hand,	64 75
Globes on hand,	9 00
Other materials on hand,	494 76
Horses, wagons, etc.,	689 69
Office furniture,	35 53
Cash on hand,	625 56
Insurance, interest and taxes,	154 17
Total assets, as per books of the company,	<u>\$71,551 87</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Notes payable,	12,000 00
Unpaid bills,	2,581 10
Total liabilities, as per books of the company,	<u>\$64,581 10</u>
Profit and loss balance,	6,970 77
	<u>\$71,551 87</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$9,927 19	
For distribution,	806 54	
management,	155 24	
taxes and incidentals,	722 99	
	<u>\$11,611 96</u>	
Income from sale of light and power,		\$12,182 53
Balance to profit and loss,	570 57	
	<u>\$12,182 53</u>	<u>\$12,182 53</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$8,146 69
Balance of manufacturing account,		570 57
Interest received,		200 00
Jobbing,		462 14
Interest paid,	\$2,408 63	
Balance June 30, 1902,	6,970 77	
	<hr/>	<hr/>
	\$9,379 40	\$9,379 40

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Real estate,	\$208,921 61
Steam plant,	89,911 96
Electric plant,	283,190 87
Electric lines,	291,304 33
Transformers,	44,054 58
Meters,	29,140 61
Arc lamps,	30,412 85
Due for light and power,	37,128 90
Fuel on hand,	1,325 77
Carbons on hand,	1,068 24
Incandescent lamps on hand,	10,708 32
Globes on hand,	862 36
Other materials on hand,	1,596 99
Horses, wagons, etc.,	694 00
Sundry accounts due the company,	4,164 83
Office furniture,	500 00
Cash on hand,	1,098 95
Sinking fund,	33,000 00
Indian Orchard stock,	240,600 00
	<hr/>
Total assets, as per books of the company,	\$1,309,685 17

LIABILITIES.

Capital stock,	\$600,000 00
Bonds issued,	200,000 00
Notes payable,	195,000 00
Unpaid bills,	34,437 69
Deposits,	389 20
Premium on stock,	25,000 00
Reserved fund,	11,116 72
Depreciation fund,	150,000 00
Sinking fund installments paid,	33,000 00
	<hr/>
Total liabilities, as per books of the company,	\$1,248,943 61
Profit and loss balance,	60,741 56
	<hr/>
	\$1,309,685 17

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$63,699 06	
For distribution,	59,655 20	
management,	22,250 86	
taxes and incidentals,	17,988 26	
	<hr/>	
	\$163,593 38	
Income from sale of light and power,		\$249,916 87
other sources,		80 04
Balance to profit and loss,	86,403 53	
	<hr/>	<hr/>
	\$249,996 91	\$249,996 91

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$30,697 11
Balance of manufacturing account,		86,403 53
Rents,		712 83
Dividends on Indian Orchard stock,		12,030 00
Other items of income,		200 02
Interest paid,	\$14,420 37	
Dividends declared,	48,000 00	
Sinking fund installments paid,	6,000 00	
Other items,	881 56	
Balance June 30, 1902,	60,741 56	
	<hr/>	<hr/>
	\$130,043 49	\$130,043 49

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$27,485 33
Steam plant,	22,798 10
Electric plant,	18,692 18
Electric lines,	44,386 76
Transformers,	11,096 83
Meters,	4,138 52
Arc lamps,	4,797 09
Works improvement,	20,190 00
Due for light and power,	2,045 32
Fuel on hand,	675 50
Carbons on hand,	66 30
Oil and waste on hand,	9 49
Incandescent lamps on hand,	450 00
Globes on hand,	21 30
Other materials on hand,	332 50
Horses, wagons, etc.,	1,136 98
Office furniture,	110 53
Cash on hand,	240 66
Notes receivable,	97 59
Insurance,	426 64
Interest,	1,023 80

Total assets, as per books of the company, \$160,221 42

LIABILITIES.

Capital stock,	\$39,400 00
Notes payable,	115,950 00
Unpaid bills,	907 42
Interest accrued but not due,	94 45
Total liabilities, as per books of the company,	\$156,351 87
Profit and loss balance,	3,869 55
	<u>\$160,221 42</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$6,847 49	
For distribution,	2,928 77	
management,	688 03	
taxes and incidentals,	1,153 06	
	<u>\$11,617 35</u>	
Income from sale of light and power,		\$14,438 56
other sources,		65 00
Balance to profit and loss,	2,886 21	
	<u>\$14,503 56</u>	<u>\$14,503 56</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$5,187 26
Balance of manufacturing account,		2,886 21
Jobbing,		599 20
Interest paid,	\$4,803 12	
Balance June 30, 1902,	3,869 55	
	<u>\$8,672 67</u>	<u>\$8,672 67</u>

WALTHAM GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$33,494 48
Machinery and manufacturing appliances (gas),	64,000 00
Street mains (gas),	40,840 76
Meters (gas),	6,500 00
Due for gas,	4,913 38
Gas coal on hand,	1,365 76
Coke on hand,	166 90
Tar on hand,	311 90
Enrichers on hand,	285 77
Purifying materials on hand,	18 75
Other gas materials on hand,	2,282 45
Stoves on hand,	1,048 70
Real estate (electric),	76,052 93
Steam plant (electric),	23,677 76
Electric plant,	13,181 00
Electric lines,	35,833 45
Transformers,	4,337 01
Meters (electric),	9,674 88
Arc lamps,	1,896 78
Due for electric light and power,	8,564 08
Fuel on hand (electric),	1,491 43
Carbons on hand,	56 55
Oil and waste on hand,	93 18

Incandescent lamps on hand,	\$58 14
Other electric materials on hand,	1,914 88
Horses, wagons, etc.,	979 30
Sundry accounts due the company,	7,027 47
Office furniture,	1,150 50
Cash on hand,	22,545 48
Total assets, as per books of the company,	\$363,763 67

LIABILITIES.

Capital stock,	\$234,700 00
Bonds issued,	19,500 00
Notes payable,	53,000 00
Unpaid bills,	2,285 70
Interest accrued but not due,	325 00
Reserved fund,	7,000 00
Amounts due from the company, not included above,	5,970 00

Total liabilities, as per books of the company,	\$322,780 70
Profit and loss balance,	40,982 97

\$363,763 67

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$29,152 10	
For distribution,	8,142 41	
management,	6,081 85	
taxes and incidentals,	2,556 46	
	\$45,932 82	
Operating expenses (electric) :		
At station,	\$33,936 84	
For distribution,	9,546 21	
management,	6,271 10	
taxes and incidentals,	2,966 15	
	52,720 30	
Income from sale of gas,		\$48,421 17
residuals,		10,865 85
sale of electric light and power,		78,479 13
Balance to profit and loss:		
Gas,	13,354 20	
Electric,	25,758 83	
	\$137,766 15	\$137,766 15

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$29,170 30
Balance of gas manufacturing account,		13,354 20
Balance of electric manufacturing account,		25,758 83
Interest received,		190 30
Rents,		258 68
Jobbing,		285 06
Other items of income,		774 56
Interest paid,	\$4,370 83	
Dividends declared,	15,194 00	
Depreciation,	6,903 41	
Other items,	2,340 72	
Balance June 30, 1902,	40,982 97	
	\$69,791 93	\$69,791 93

WARE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,900 73
Steam plant,	7,705 40
Electric plant,	6,981 46
Electric lines,	10,531 66
Transformers,	2,605 25
Meters,	1,223 00
Arc lamps,	3,926 00
Due for light and power,	697 75
Fuel on hand,	270 00
Carbons on hand,	35 20
Oil and waste on hand,	24 60
Incandescent lamps on hand,	77 48
Globes on hand,	13 76
Other materials on hand,	146 70
Sundry accounts due the company,	48 70
Office furniture,	271 02
Cash on hand,	743 24
Insurance,	90 00

Total assets, as per books of the company, \$40,291 95

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	6,500 00
Reserved fund,	1,110 60

Total liabilities, as per books of the company, \$37,610 60

Profit and loss balance, 2,681 35

\$40,291 95

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$5,069 87	
For distribution,	1,048 14	
management,	300 84	
taxes and incidentals,	752 54	
	\$7,171 39	
Income from sale of light and power,		\$9,437 61
Balance to profit and loss,	2,266 22	
	\$9,437 61	\$9,437 61

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$2,588 63
Balance of manufacturing account,		2,266 22
Interest paid,	\$373 50	
Dividends declared,	1,800 00	
Balance June 30, 1902,	2,681 35	
	\$4,854 85	\$4,854 85

WARE.

(See OTIS COMPANY, GAS WORKS OF THE.)

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$13,624 49
Machinery and manufacturing appliances (gas),	20,500 00
Street mains (gas),	12,500 00
Meters (gas),	3,700 00
Due for gas,	1,711 59
Gas coal on hand,	150 00
Enrichers on hand,	56 70
Other gas materials on hand,	333 12
Stoves on hand,	156 65
Gas fixtures on hand,	126 39
Real estate (electric),	10,252 55
Steam plant (electric),	12,500 00
Electric plant,	14,000 00
Electric lines,	9,700 00
Transformers,	1,800 00
Meters (electric),	1,600 00
Arc lamps,	2,700 00
Due for electric light and power,	4,252 52
Fuel on hand (electric),	593 75
Carbons on hand,	63 43
Oil and waste on hand,	21 61
Incandescent lamps on hand,	393 71
Globes on hand,	65 85
Other electric materials on hand,	228 13
Electric fixtures on hand,	215 28
Sundry accounts due the company,	797 87
Office furniture,	309 11
Cash on hand,	334 61

Total assets, as per books of the company, \$112,687 36

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	25,000 00
Notes payable,	36,495 18
Unpaid bills,	3,836 86
Unpaid dividends,	1,125 00
Interest accrued but not due,	758 49

Total liabilities, as per books of the company, \$112,215 53

Profit and loss balance, 471 83

\$112,687 36

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$3,606 10	
For distribution,	244 34	
management,	762 87	
taxes and incidentals,	290 10	
	<hr/>	
	\$4,903 41	
Operating expenses (electric) :		
At station,	\$11,744 22	
For distribution,	1,700 63	
management,	1,419 74	
taxes and incidentals,	651 57	
	<hr/>	
	15,516 16	
Income from sale of gas,		\$7,722 51
other sources (gas),		20 80
sale of electric light and power,		19,811 73
Balance to profit and loss:		
Gas,	2,839 90	
Electric,	4,295 57	
	<hr/>	
	\$27,555 04	\$27,555 04

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$268 13
Balance of gas manufacturing account,		2,839 90
Balance of electric manufacturing account,		4,295 57
Rents,		235 35
Other items of income,		170 07
Interest paid,	\$2,729 55	
Dividends declared,	2,250 00	
Depreciation,	2,202 36	
Jobbing charge,	155 28	
Balance June 30, 1902,	471 83	
	<hr/>	
	\$7,809 02	\$7,809 02

WESTBOROUGH GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,124 12
Steam plant,	7,397 51
Electric plant,	13,940 67
Electric lines,	15,569 82
Transformers,	5,296 57
Meters,	4,269 45
Arc lamps,	1,200 61
Due for light and power,	3,242 84
Fuel on hand,	173 21
Carbons on hand,	4 47
Oil and waste on hand,	39 03
Incandescent lamps on hand,	278 70
Globes on hand,	42 10
Other materials on hand,	1,010 18
Sundry accounts due the company,	1,272 79

Office furniture,	\$368 73
Cash on hand,	2,405 05
Total assets, as per books of the company,	\$62,635 85

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	19,000 00
Unpaid bills,	627 62
Deposits,	13 75
Interest accrued but not due,	316 67
Amounts due from the company, not included above,	3,257 20

Total liabilities, as per books of the company,	\$48,215 24
Profit and loss balance,	14,420 61
	\$62,635 85

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$4,588 49	
For distribution,	388 25	
management,	1,425 57	
taxes and incidentals,	819 47	
	\$7,221 78	
Income from sale of light and power,		\$12,438 43
Balance to profit and loss,	5,216 65	
	\$12,438 43	\$12,438 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$10,934 23
Balance of manufacturing account,		5,216 65
Rents,		155 00
Jobbing,		278 16
Other items of income,		13 16
Interest paid,	\$1,152 43	
Dividends declared,	1,000 00	
Other items,	24 16	
Balance June 30, 1902,	14,420 61	
	\$16,597 20	\$16,597 20

WESTON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,522 81
Electric plant,	8,749 94
Electric lines,	21,564 69
Transformers,	4,406 24
Meters,	1,899 76
Due for light and power,	3,614 34
Incandescent lamps on hand,	230 58
Sundry accounts due the company,	1,317 49
Cash on hand,	259 69
Total assets, as per books of the company,	\$43,565 54

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	23,000 00
Unpaid bills,	865 34
Total liabilities, as per books of the company,	\$35,865 34
Profit and loss balance,	7,700 20
	<u>\$43,565 54</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$4,368 73	
For distribution,	434 37	
management,	988 45	
taxes and incidentals,	516 87	
	<u>\$6,308 42</u>	
Income from sale of light and power,		\$11,854 09
Balance to profit and loss,	5,545 67	
	<u>\$11,854 09</u>	<u>\$11,854 09</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$3,960 09
Balance of manufacturing account,		5,545 67
Jobbing,		90 72
Interest paid,	\$1,176 28	
Dividends declared,	720 00	
Balance June 30, 1902,	7,700 20	
	<u>\$9,596 48</u>	<u>\$9,596 48</u>

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$13,668 28
Steam plant,	25,543 14
Electric plant,	35,689 72
Electric lines,	77,987 04
Transformers,	4,588 74
Meters,	2,322 27
Arc lamps,	3,222 94
Due for light and power,	5,250 06
Fuel on hand,	675 18
Carbons on hand,	4 71
Oil and waste on hand,	44 29
Incandescent lamps on hand,	56 51
Globes on hand,	58 66
Other materials on hand,	437 61
Motors on hand,	4,836 56
Horses, wagons, etc.,	166 77
Sundry accounts due the company,	1,294 57
Office furniture, tools, etc.,	820 04
Cash on hand,	3,834 80
Notes receivable,	1,000 00
Insurance,	581 39
Total assets, as per books of the company,	<u>\$182,083 28</u>

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	60,452 16
Unpaid bills,	9,443 43
Interest accrued but not due,	2,281 52
Amounts due from the company, not included above,	541 88
Total liabilities, as per books of the company,	\$172,718 99
Profit and loss balance,	9,364 29
	<u>\$182,083 28</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$17,019 26	
For distribution,	4,679 65	
management,	2,723 37	
taxes and incidentals,	1,911 59	
	<u>\$26,333 87</u>	
Income from sale of light and power,		\$30,845 72
other sources,		131 45
Balance to profit and loss,	4,643 30	
	<u>\$30,977 17</u>	<u>\$30,977 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$11,186 87
Balance of manufacturing account,		4,643 30
Jobbing,		244 14
Other items of income,		29 17
Interest paid,	\$6,571 34	
Other items,	167 85	
Balance June 30, 1902,	9,364 29	
	<u>\$16,103 48</u>	<u>\$16,103 48</u>

WHITMAN LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$7,200 00
Steam plant,	10,500 00
Electric plant,	2,500 00
Electric lines,	8,000 00
Transformers,	1,400 00
Meters,	1,250 00
Arc lamps,	1,750 00
Due for light and power,	1,107 41
Fuel on hand,	355 28
Carbons on hand,	39 56
Oil and waste on hand,	12 06
Fixtures on hand,	50 00
Horses, wagons, etc.,	125 00
Office furniture,	50 00
Cash on hand,	956 85
Insurance,	171 51
Investments,	5,150 00
Total assets, as per books of the company,	<u>\$40,617 67</u>

LIABILITIES.

Capital stock,	\$22,000 00
Bonds issued,	18,000 00
Unpaid bills,	248 47
Amounts due from the company, not included above,	240 00

Total liabilities, as per books of the company,	\$40,488 47
Profit and loss balance,	129 20

\$40,617 67

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$5,167 69	
For distribution,	1,691 79	
management,	2,171 66	
taxes and incidentals,	615 65	
	<hr/>	
	\$9,646 79	
Income from sale of light and power,		\$12,447 15
Balance to profit and loss,	2,800 36	
	<hr/>	
	\$12,447 15	\$12,447 15

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$277 19
Balance of manufacturing account,		2,800 36
Interest received,		201 57
Other items of income,		08
Interest paid,	\$1,080 00	
Dividends declared,	1,320 00	
Depreciation,	500 00	
Premium on bonds acquired,	250 00	
Balance June 30, 1902,	129 20	
	<hr/>	
	\$3,279 20	\$3,279 20

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate,	\$10,825 85
Machinery and manufacturing appliances and street mains,	27,844 25
Meters,	1,226 73
Due for gas,	1,178 91
Gas oil on hand,	134 75
Wood on hand,	243 75
Other materials on hand,	807 72
Fixtures on hand,	365 30
Horses, wagons, etc.,	75 00
Sundry accounts due the company,	996 16
Cash on hand,	322 80
Investments,	3,000 00

Total assets, as per books of the company,	\$47,021 22
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LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	5,300 00
Unpaid bills,	271 69
Total liabilities, as per books of the company,	\$35,571 69
Profit and loss balance,	11,449 53
	<u>\$47,021 22</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$4,185 48	
For distribution,	476 50	
management,	120 00	
taxes and incidentals,	600 80	
	<u>\$5,382 78</u>	
Income from sale of gas,		\$9,691 38
Balance to profit and loss,	4,308 60	
	<u>\$9,691 38</u>	<u>\$9,691 38</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$8,594 67
Balance of manufacturing account,		4,308 60
Rents,		159 88
Jobbing,		619 24
Interest paid,	\$543 58	
Dividends declared,	1,200 00	
Depreciation,	82 15	
Other items,	407 13	
Balance June 30, 1902,	11,449 53	
	<u>\$13,682 39</u>	<u>\$13,682 39</u>

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$1,359 76
Electric plant,	13,078 02
Electric lines,	14,189 37
Transformers,	2,735 64
Meters,	2,800 12
Arc lamps,	2,987 56
Due for light and power,	1,732 91
Carbons on hand,	11 50
Oil and waste on hand,	19 16
Incandescent lamps on hand,	44 64
Globes on hand,	30 20
Other materials on hand,	172 06
Fixtures on hand,	345 28
Horses, wagons, etc.,	145 57
Sundry accounts due the company,	478 19
Office furniture,	120 80
Cash on hand,	127 38
Insurance,	200 98
Total assets, as per books of the company,	<u>\$40,579 14</u>

LIABILITIES.

Capital stock,	\$12,000 00
Bonds issued,	10,500 00
Notes payable,	7,350 00
Unpaid bills,	296 58
Interest due but not paid,	90 27
Interest accrued but not due,	78 12
Total liabilities, as per books of the company,	\$30,314 97
Profit and loss balance,	10,264 17
	<u>\$40,579 14</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$3,629 44	
For distribution,	345 96	
management,	1,185 16	
taxes and incidentals,	414 18	
	<u>\$5,574 74</u>	
Income from sale of light and power,		\$8,981 19
other sources,		264 12
Balance to profit and loss,	3,670 57	
	<u>\$9,245 31</u>	<u>\$9,245 31</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$7,593 04
Balance of manufacturing account,		3,670 57
Jobbing,		151 99
Interest paid,	\$1,088 97	
Other items,	62 46	
Balance June 30, 1902,	10,264 17	
	<u>\$11,415 60</u>	<u>\$11,415 60</u>

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$17,615 25
Machinery and manufacturing appliances,	28,539 10
Street mains,	26,175 85
Meters,	3,000 00
Due for gas,	2,038 74
Gas coal on hand,	1,657 13
Coke on hand,	157 50
Tar on hand,	629 75
Enrichers on hand,	123 75
Purifying materials on hand,	87 41
Other gas materials and stoves on hand,	530 00
Office furniture,	264 90
Cash on hand,	2,581 42
Investments,	4,000 00
Total assets, as per books of the company,	<u>\$87,400 80</u>

LIABILITIES.

Capital stock,	\$45,100 00
Deposits,	176 00
Depreciation fund,	2,928 25
Total liabilities, as per books of the company,	\$48,204 25
Profit and loss balance,	39,196 55
	<u>\$87,400 80</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$8,532 88	
For distribution,	1,195 10	
management,	2,623 76	
taxes and incidentals,	1,412 63	
	<u>\$13,764 37</u>	
Income from sale of gas,		\$16,010 42
residuals,		2,339 32
other sources,		57 45
Balance to profit and loss,	4,642 82	
	<u>\$18,407 19</u>	<u>\$18,407 19</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$38,535 55
Balance of manufacturing account,		4,642 82
Interest received,		66 93
Jobbing,		356 75
Other items of income,		2 50
Dividends declared,	\$3,608 00	
Depreciation fund,	800 00	
Balance June 30, 1902,	39,196 55	
	<u>\$43,604 55</u>	<u>\$43,604 55</u>

WOBURN LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Real estate,	\$72,817 17
Steam plant,	77,218 98
Electric plant,	56,561 20
Electric lines,	132,029 23
Transformers,	19,749 34
Meters,	16,455 58
Arc lamps,	16,764 92
Due for light and power,	11,517 72
Fuel on hand,	438 36
Carbons on hand,	107 13
Oil and waste on hand,	115 00
Incandescent lamps on hand,	828 74
Globes on hand,	41 08
Motors on hand,	186 39
Tools and fixtures,	854 86
Horses, wagons, etc.,	1,229 21
Sundry accounts due the company,	20 73
Office furniture,	532 20
Cash on hand,	1,647 84

Notes receivable,	\$135 27
Insurance,	966 00
Total assets, as per books of the company,	<u>\$410,216 95</u>

LIABILITIES.

Capital stock,	\$175,000 00
Bonds issued,	175,000 00
Notes payable,	21,553 95
Unpaid bills,	8,852 18
Deposits,	5 00
Interest accrued but not due,	2,625 00
Depreciation fund,	20,000 00
Amounts due from the company, not included above,	200 15
Total liabilities, as per books of the company,	<u>\$403,236 28</u>
Profit and loss balance,	6,980 67
	<u>\$410,216 95</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$28,729 53	
For distribution,	5,228 22	
management,	6,363 16	
taxes and incidentals,	6,492 44	
	<u>\$46,813 35</u>	
Income from sale of light and power,		\$84,544 73
Balance to profit and loss,	37,731 38	
	<u>\$84,544 73</u>	<u>\$84,544 73</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$7,343 73
Balance of manufacturing account,		37,731 38
Wiring,		161 68
Interest paid,	\$12,131 12	
Dividends declared,	10,500 00	
Depreciation fund,	10,000 00	
Other items,	5,625 00	
Balance June 30, 1902,	6,980 67	
	<u>\$45,236 79</u>	<u>\$45,236 79</u>

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$82,556 37
Steam plant,	56,709 91
Electric plant,	84,263 23
Electric lines,	511,662 40
Transformers,	26,196 50
Meters,	17,680 83
Arc lamps,	17,602 00
Due for light and power,	22,470 76
Fuel on hand,	57 07
Carbons on hand,	1,921 25
Oil and waste on hand,	111 00
Incandescent lamps on hand,	1,995 57
Globes on hand,	418 76

Other materials on hand,	\$972 05
Fixtures on hand,	1,244 10
Horses, wagons, etc.,	1,401 49
Sundry accounts due the company,	7,424 74
Office furniture,	1,223 00
Cash on hand,	222,939 32

Total assets, as per books of the company, \$1,058,850 35

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	20,572 41
Deposits,	635 00
Premium on stock,	170,000 00

Total liabilities, as per books of the company, \$791,207 41

Profit and loss balance, 267,642 94

\$1,058,850 35

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$53,230 26	
For distribution,	54,626 29	
management,	13,948 94	
taxes and incidentals,	17,016 37	
		\$138,821 86
Income from sale of light and power,		\$248,273 13
other sources,		3,637 50
Balance to profit and loss,	113,088 77	
	\$251,910 63	\$251,910 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$294,689 53
Balance of manufacturing account,		113,088 77
Interest received,		5,078 60
Jobbing,		275 13
Other items of income,		72 35
Interest paid,	\$88 12	
Dividends declared,	40,000 00	
Stock premium adjustment,	70,000 00	
Depreciation,	35,397 82	
Other items,	75 50	
Balance June 30, 1902,	267,642 94	
	\$413,204 38	\$413,204 38

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$279,779 77
Machinery and manufacturing appliances,	332,949 52
Street mains,	124,895 50
Meters,	16,147 22
Due for gas,	22,717 41
Gas coal on hand,	9,607 60
Coke on hand,	200 00
Tar on hand,	600 00
Enrichers on hand,	6,474 32

Other materials on hand,	\$21,311 54
Stoves and fixtures on hand,	4,250 00
Cash on hand,	208,755 44
Total assets, as per books of the company,	\$1,027,688 32

LIABILITIES.

Capital stock,	\$700,000 00
Deposits,	15,784 28
Unpaid dividends,	14,022 00
Total liabilities, as per books of the company,	\$729,806 28
Profit and loss balance,	297,882 04
	<u>\$1,027,688 32</u>

MANUFACTURING ACCOUNT.

DR.

CR.

Operating expenses:		
At works,	\$163,930 59	
For distribution,	29,174 58	
management,	17,253 11	
taxes and incidentals,	25,580 32	
	<u>\$235,938 60</u>	
Income from sale of gas,		\$314,231 35
residuals,		26,683 53
other sources,		147 95
Balance to profit and loss,	105,124 23	
	<u>\$341,062 83</u>	<u>\$341,062 83</u>

PROFIT AND LOSS ACCOUNT.

DR.

CR.

Balance June 30, 1901,		\$208,221 68
Balance of manufacturing account,		105,124 23
Interest received,		2,550 74
Premium on new stock,		75,000 00
Other items of income,		36 40
Interest paid,	\$975 01	
Dividends declared,	66,000 00	
Depreciation,	26,076 00	
Balance June 30, 1902,	297,882 04	
	<u>\$390,933 05</u>	<u>\$390,933 05</u>

APPENDIX B.—MUNICIPALITIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS
ACCOUNTS, TO JUNE 30, 1902.*

[For other information about these plants see under title "MUNICIPAL OWNERSHIP"
in the body of the report.]

BELMONT.

ASSETS.

Electric lines,	\$14,876 80
Transformers,	1,231 43
Meters,	2,165 97
Arc lamps,	683 45
Incandescent street lamps,	1,094 13
Due for light and power,	534 10
Globes on hand,	1 50
Other materials on hand,	90 00
Tools and appliances,	335 68
Horses, wagons, etc.,	223 00
Sundry accounts due the plant,	550 86
Cash (or town treasury),	2,657 39
Unexpired insurance,	143 72
Sinking funds,	1,120 00
Total assets, as per books of the plant,	\$25,708 03
Profit and loss balance,	2,406 48
	<hr/>
	\$28,114 51

* In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item of "cash or town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations,—that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations and overdrafts" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an appropriation for construction. While such appropriations are not strictly liabilities, in the ordinary acceptance of the term, they belong in any proper system of accounting on the same side of the ledger as bonds and notes outstanding, and in the returns are for convenience grouped with them under the same designation. The item of "depreciation" in the profit and loss accounts represents a charge of five per cent. per annum upon the cost of the plant as shown by the accounts, except in certain cases, where the local management have thought it advisable to make a larger charge. Five per cent. has been the rate usually adopted, because that is the rate mentioned in the municipal ownership act.

LIABILITIES.

Appropriations for construction,	\$11,000 00
sinking funds,	1,120 00
Overdrafts for construction,	1,947 84
Bonds outstanding,	14,000 00
Interest accrued but not due,	46 67
Total liabilities, as per books of the plant,	<u>\$28,114 51</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,025 45	
Income from sale of light and power,		\$4,869 74
Balance to profit and loss,		4,155 71
	<u>\$9,025 45</u>	<u>\$9,025 45</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$747 61	
Balance of manufacturing account,	4,155 71	
Appropriation for maintenance,		\$4,000 00
interest,		560 00
Jobbing,		325 89
Interest paid,	560 00	
Depreciation,	1,068 09	
Maintenance appropriation used for construction,	760 96	
Balance June 30, 1902,		2,406 48
	<u>\$7,292 37</u>	<u>\$7,292 37</u>

BRAINTREE.

ASSETS.

Real estate,	\$10,232 14
Steam plant,	19,508 54
Electric plant,	14,210 29
Electric lines,	19,474 89
Transformers,	3,586 48
Meters,	4,919 30
Arc lamps,	2,258 20
Incandescent street lamps,	418 27
Due for light and power,	3,399 48
Fuel on hand,	34 50
Carbons on hand,	18 00
Oil and waste on hand,	64 98
Incandescent lamps on hand,	411 82
Globes on hand,	33 00
Other materials on hand,	755 49
Tools and appliances,	699 89
Horses, wagons, etc.,	363 99
Office furniture,	62 50
Cash (or town treasury),	7,698 50
Sinking funds,	4,434 70
Total assets, as per books of the plant,	<u>\$92,584 96</u>
Profit and loss balance,	24,478 97

\$117,063 93

LIABILITIES.

Appropriations for construction,	\$9,190 81
note payments,	24,000 00
sinking funds,	3,870 00
Overdraft for construction,	19,392 61
Bonds outstanding,	16,500 00
Notes payable,	42,500 00
Unpaid bills,	1,071 39
Interest accrued but not due,	539 12
Total liabilities, as per books of the plant,	<u>\$117,063 93</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$14,047 67	
Income from sale of light and power,		\$10,854 20
other sources,		422 30
Balance to profit and loss,		2,771 17
	<u>\$14,047 67</u>	<u>\$14,047 67</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$20,793 39	
Balance of manufacturing account,	2,771 17	
Appropriations for maintenance,		\$7,500 00
interest,		2,252 50
Income from sinking funds,		151 24
Jobbing,		163 92
Other items of income,		41 95
Interest paid,	2,288 59	
Depreciation,	3,760 64	
Sinking fund appropriation,	430 00	
Maintenance appropriation used for construction,	4,544 79	
Balance June 30, 1902,		24,478 97
	<u>\$34,588 58</u>	<u>\$34,588 58</u>

CHICOPEE.

ASSETS.

Real estate,	\$20,810 04
Steam plant,	38,737 59
Electric plant,	16,375 56
Electric lines,	18,585 20
Transformers,	5,219 70
Meters,	4,482 22
Arc lamps,	7,631 09
Due for light and power,	2,449 75
Fuel on hand,	647 74
Carbons on hand,	249 45
Oil and waste on hand,	43 20
Incandescent lamps on hand,	147 23
Globes on hand,	54 04
Other materials on hand,	1,303 39
Tools and appliances,	1,744 20
Horses, wagons, etc.,	1,410 69

Sundry accounts due the plant,	\$533 57
Office furniture,	74 59
Cash (or city treasury),	10,938 87

Total assets, as per books of the plant,	\$131,438 12
Profit and loss balance,	10,711 99

\$142,150 11

LIABILITIES.

Appropriations for construction,	\$18,826 78
bond payments,	22,000 00
Bonds outstanding,	92,000 00
Notes payable,	9,000 00
Interest accrued but not due,	323 33

Total liabilities, as per books of the plant,	\$142,150 11
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,586 56	
Income from sale of light and power,		\$7,840 51
Balance to profit and loss,		8,746 05
	\$16,586 56	\$16,586 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$6,216 44	
Balance of manufacturing account,	8,746 05	
Appropriation for maintenance,		\$18,602 55
interest,		4,525 00
Interest paid,	3,913 37	
Depreciation,	6,056 36	
Income delivered to city treasurer,	8,828 49	
Bad bills charged off,	78 83	
Balance June 30, 1902,		10,711 99
	\$33,839 54	\$33,839 54

CONCORD.

ASSETS.

Real estate,	\$8,595 77
Steam plant,	11,633 03
Electric plant,	7,891 13
Electric lines,	29,851 51
Transformers,	2,979 43
Meters,	2,487 65
Arc lamps,	184 83
Incandescent street lamps,	2,333 86
Fire alarm construction,	1,674 69
Due for light and power,	621 05
Fuel on hand,	335 98
Carbons on hand,	24 00
Oil and waste on hand,	52 00
Incandescent lamps on hand,	367 41
Globes on hand,	6 00
Other materials on hand,	160 36

Tools and appliances,	\$1,001 25
Sundry accounts due the plant,	1,517 86
Cash (or town treasury),	4,899 76
Unexpired insurance,	162 60
Sinking funds,	2,017 11
Total assets, as per books of the plant,	\$78,797 28
Profit and loss balance,	741 76
	<hr/> \$79,539 04

LIABILITIES.

Appropriations for construction,	\$12,092 20
sinking funds,	2,590 00
Overdrafts for construction,	807 29
Bonds outstanding,	61,000 00
Unpaid bills,	2,032 88
Interest accrued but not due,	1,016 67
Total liabilities, as per books of the plant,	<hr/> \$79,539 04

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,613 01	
Income from sale of light and power,		\$6,351 74
other sources,		1,860 70
Balance to profit and loss,		1,400 57
	<hr/> \$9,613 01	<hr/> \$9,613 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,		\$510 97
Balance of manufacturing account,	\$1,400 57	
Appropriation for maintenance,		2,840 00
- interest,		2,440 00
sinking funds,		1,220 00
fire alarm,		338 82
Jobbing,		468 05
Interest from sinking funds,		29 95
Other interest receipts,		161 11
Interest paid,	\$2,406 67	
Sinking fund appropriation,	1,220 00	
Depreciation,	3,471 43	
Repairs on fire alarm,	160 48	
Depreciation on fire alarm,	88 14	
Other items,	3 37	
Balance June 30, 1902,		741 76
	<hr/> \$8,750 66	<hr/> \$8,750 66

DANVERS.

ASSETS.

Real estate,	\$2,741 03
Steam plant,	6,614 12
Electric plant,	5,822 65
Electric lines,	11,770 57
Transformers,	3,519 27
Meters,	5,422 44
Arc lamps,	2,391 27

Due for light and power,	\$750 13
Fuel on hand,	132 78
Carbons on hand,	103 71
Oil and waste on hand,	16 00
Incandescent lamps on hand,	76 20
Globes on hand,	1 15
Other materials on hand,	427 69
Tools and appliances,	327 50
Sundry accounts due the plant,	34 98
Office furniture,	103 97
Cash (or town treasury),	3,743 27
Unexpired insurance,	159 43
Sinking funds,	3,872 07
Total assets, as per books of the plant,	\$48,030 23
Profit and loss balance,	9,511 68
	<u>\$57,541 91</u>

LIABILITIES.

Appropriations for construction,	\$5,126 87
extraordinary repairs,	1,330 10
bond payments,	15,000 00
sinking funds,	4,435 24
Bonds outstanding,	31,500 00
Interest accrued but not due,	149 70
Total liabilities, as per books of the plant,	<u>\$57,541 91</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,285 36	
Income from sale of light and power,		\$8,711 56
Balance to profit and loss,		3,573 80
	<u>\$12,285 36</u>	<u>\$12,285 36</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$6,428 09	
Balance of manufacturing account,	3,573 80	
Appropriations for maintenance,		\$4,484 53
Interest from sinking funds,		130 26
Other items of income,		10 25
Interest paid,	1,218 75	
Depreciation,	2,014 82	
Sinking fund appropriations,	900 00	
Bad bills charged off,	1 26	
Balance June 30, 1902,		9,511 68
	<u>\$14,136 72</u>	<u>\$14,136 72</u>

HINGHAM.

ASSETS.

Electric lines,	\$16,016 80
Transformers,	1,453 75
Meters,	2,406 84
Due for light and power,	525 67
Incandescent lamps on hand,	357 81
Other materials on hand,	1,615 84

Tools and appliances,	264 53
Horses, wagons, etc.,	449 50
Sundry accounts due the plant,	276 89
Office furniture,	151 35
Cash (or town treasury),	4,053 24

Total assets, as per books of the plant,	\$27,572 22
Profit and loss balance,	2,873 03

\$30,445 25

LIABILITIES.

Appropriations for construction,	\$12,165 25
Notes payable,	18,000 00
Interest accrued but not due,	280 00

Total liabilities, as per books of the plant,	\$30,445 25
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$10,643 16	
Income from sale of light and power,		\$6,572 08
other sources,		399 63
Balance to profit and loss,		3,671 45
	\$10,643 16	\$10,643 16

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$1,600 27	
Balance of manufacturing account,	3,671 45	
Appropriation for maintenance,		\$5,993 03
interest,		720 00
Jobbing,		674 11
Interest paid,	720 00	
Returned to town treasury—unavailable maintenance to Dec. 31, 1901,	1,493 03	
Depreciation,	950 09	
Maintenance appropriation used for construction,	1,825 33	
Balance June 30, 1902,		2,873 03
	\$10,260 17	\$10,260 17

HUDSON.

ASSETS.

Real estate,	\$7,880 20
Steam plant,	7,286 24
Electric plant,	3,514 68
Electric lines,	8,128 12
Transformers,	2,074 38
Meters,	2,524 44
Arc lamps,	1,173 36
Incandescent street lamps,	626 50
Due for light and power,	608 97
Fuel on hand,	181 25
Carbons on hand,	33 80
Oil and waste on hand,	84 95
Incandescent lamps on hand,	142 30
Globes on hand,	30 30
Other materials on hand,	496 60

Tools and appliances,	\$385 12
Sundry accounts due the plant,	71 70
Office furniture,	55 50
Cash (or town treasury),	3,608 38

Total assets, as per books of the plant,	\$38,906 79
Profit and loss balance,	14,373 80

\$53,280 59

LIABILITIES.

Appropriations for construction,	\$7,975 24
extraordinary repairs,	1,500 00
note payments,	5,000 00
Overdrafts for construction,	3,105 35
Notes payable,	35,000 00
Interest accrued but not due,	700 00

Total liabilities, as per books of the plant,	\$53,280 59
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,430 10	
Income from sale of light and power,		\$8,238 40
Balance to profit and loss,		191 70
	\$8,430 10	\$8,430 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$12,992 27	
Balance of manufacturing account,	191 70	
Appropriation for maintenance,		\$6,000 00
Interest paid,	1,420 00	
Depreciation,	2,641 33	
Maintenance appropriation used for construction,	1,885 13	
Extraordinary repairs,	1,243 37	
Balance June 30, 1902,		14,373 80
	\$20,373 80	\$20,373 80

HULL.

ASSETS.

Real estate,	\$12,490 07
Steam plant,	34,242 56
Electric plant,	12,928 34
Electric lines (commercial),	17,571 47
Transformers,	8,459 65
Meters,	7,028 66
Arc lamps,	431 81
Incandescent street lines and lamps,	12,017 84
Inside wiring,	89 29
Due for light and power,	2,138 97
Fuel on hand,	445 54
Carbons on hand,	16 15
Oil and waste on hand,	230 07
Incandescent lamps on hand,	162 60
Globes on hand,	25 00
Other materials on hand,	92 22
Horses, wagons and station tools,	1,035 17

Office furniture,	\$232 48
Cash (or town treasury),	4,781 65
Unexpired insurance,	338 75
Sinking funds,	26,569 27

Total assets, as per books of the plant,	\$141,327 56
Profit and loss balance,	47,386 96

\$188,714 52

LIABILITIES.

Appropriations for construction,	\$30,865 06
note payments,	10,400 00
sinking funds,	33,643 00
Bonds outstanding,	60,000 00
Notes payable,	43,402 00
Unpaid bills,	7,341 67
Deposits,	1,322 98
Interest accrued but not due,	1,739 81

Total liabilities, as per books of the plant,	\$188,714 52
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$13,386 89	
Income from sale of light and power,		\$12,947 83
other sources,		1,111 85
Balance to profit and loss,	672 79	
	\$14,059 68	\$14,059 68

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$43,063 68	
Balance of manufacturing account,		\$672 79
Interest from sinking funds,		739 77
Appropriations for maintenance,		4,960 87
Jobbing,		88 60
Other items of income,		6 20
Interest paid,	5,072 53	
Depreciation,	5,581 40	
Bad debts charged off,	137 58	
Balance June 30, 1902,		47,386 96
	\$53,855 19	\$53,855 19

MARBLEHEAD.

ASSETS.

Real estate,	\$29,732 44
Steam plant,	17,362 33
Electric plant,	10,402 80
Electric lines,	17,195 72
Transformers,	4,341 50
Meters,	5,089 03
Arc lamps,	1,737 07
Incandescent street lamps,	106 36
Due for light and power,	1,963 58
Fuel on hand,	25 00
Carbons on hand,	50 00
Oil and waste on hand,	35 00

Globes on hand,	\$7 00
Tools and appliances,	130 00
Horses, wagons, etc.,	257 60
Cash (or town treasury),	10,153 01
Sinking funds,	7,885 78

Total assets, as per books of the plant,	\$106,474 22
Profit and loss balance,	15,043 60
	<u>\$121,517 82</u>

LIABILITIES.

Appropriations for construction,	\$40,017 82
note payments,	14,000 00
sinking funds,	8,000 00
Bonds outstanding,	50,000 00
Notes payable,	9,500 00

Total liabilities, as per books of the plant,	\$121,517 82
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,270 47	
Income from sale of light and power,		\$11,355 62
other sources,		334 80
Balance to profit and loss,		2,580 05
	<u>\$14,270 47</u>	<u>\$14,270 47</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$9,581 73	
Balance of manufacturing account,	2,580 05	
Appropriations for maintenance,		\$14,000 00
interest,		2,000 00
Interest from sinking funds,		260 27
Interest paid,	2,000 00	
Receipts paid to town treasurer,	10,119 77	
Depreciation,	5,522 32	
Appropriations used for construction,	1,500 00	
Balance June 30, 1902,		15,043 60
	<u>\$31,303 87</u>	<u>\$31,303 87</u>

MIDDLEBOROUGH.

ASSETS.

Real estate (gas),	\$14,434 90
Machinery and manufacturing appliances (gas),	6,310 65
Street mains (gas),	2,249 19
Meters (gas),	848 18
Due for gas,	268 27
Gas fuel on hand,	60 05
Water power,	11,337 96
Other gas materials on hand,	78 94
Gas tools and appliances,	109 35
Steam plant (electric),	8,897 05
Electric plant,	5,570 60
Electric lines,	8,809 89

Transformers,	\$1,496 41
Meters (electric),	1,452 80
Arc lamps,	1,574 12
Incandescent street lamps,	427 90
Due for electric light and power,	1,617 55
Fuel on hand (electric),	10 00
Carbons on hand,	42 00
Oil and waste on hand,	17 45
Incandescent lamps on hand,	24 95
Other electric materials on hand,	318 34
Electric tools and appliances,	346 72
Horses, wagons, etc.,	137 75
Sundry accounts due the plant,	227 60
Office furniture,	105 46
Cash (or town treasury),	9,207 00

Total assets, as per books of the plant,	\$75,891 08
Profit and loss balance,	43,733 85

\$119,624 93

LIABILITIES.

Appropriations for construction,	\$23,898 26
extraordinary repairs,	2,590 00
bond payments,	11,000 00
Bonds outstanding,	65,500 00
Notes payable,	16,200 00
Interest accrued but not due,	436 67

Total liabilities, as per books of the plant,	\$119,624 93
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
Gas,	\$3,551 99	
Electric,	6,494 22	
Income from sale of gas,		\$3,198 19
sale of electric light and power,		7,773 40
Balance to profit and loss:		
Gas,		353 80
Electric,	1,279 18	
	\$11,325 39	\$11,325 39

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	40,794 07	
Balance of gas manufacturing account,	353 80	
Balance of electric manufacturing account,		\$1,279 18
Appropriation for maintenance,		550 00
interest,		3,268 00
Interest paid,	3,275 50	
Bad bills charged off,	329 65	
Depreciation,	3,332 63	
Loss on jobbing,	336 61	
Oil lights (suburban),	408 77	
Balance June 30, 1902,		43,733 85
	\$48,831 03	\$48,831 02

NORTH ATTLEBOROUGH.

ASSETS.

Real estate,	\$9,729 23
Steam plant,	20,858 87
Electric plant,	8,010 71
Electric lines,	15,077 77
Transformers,	4,255 19
Meters,	3,319 82
Arc lamps,	106 97
Incandescent street lamps,	223 71
Due for light and power,	583 68
Carbons on hand,	10 50
Incandescent lamps on hand,	185 34
Globes on hand,	8 50
Other materials on hand,	407 25
Tools and appliances,	491 38
Sundry accounts due the plant,	1 00
Office furniture,	125 52
Cash (or town treasury),	5,553 83
Sinking funds,	7,350 03
Total assets, as per books of the plant,	\$76,299 30
Profit and loss balance,	11,380 83
	<u>\$87,680 13</u>

LIABILITIES.

Appropriations for construction,	\$16,517 71
note payments,	2,085 00
sinking funds,	7,200 00
Bonds outstanding,	50,000 00
Notes payable,	11,815 00
Unpaid bills,	62 42
Total liabilities, as per books of the plant,	<u>\$87,680 13</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,296 89	
Income from sale of light and power,		\$8,774 69
Balance to profit and loss,		522 20
	<u>\$9,296 89</u>	<u>\$9,296 89</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$7,506 90	
Balance of manufacturing account,	522 20	
Interest from sinking funds,		\$208 74
Appropriations for maintenance,		10,500 00
interest,		2,531 00
Interest paid,	2,437 84	
Receipts paid to town treasurer,	8,582 06	
Maintenance appropriations used for construction,	2,301 31	
Depreciation,	3,241 17	
Other items,	29 09	
Balance June 30, 1902,		11,380 83
	<u>\$24,620 57</u>	<u>\$24,620 57</u>

PEABODY.

ASSETS.

Real estate,	\$11,486 33
Steam plant,	13,819 17
Electric plant,	13,290 28
Electric lines,	14,771 11
Transformers,	5,599 02
Meters,	5,364 18
Arc lamps,	4,661 88
Incandescent street lamps,	128 75
Inside wiring,	1,004 25
Due for light and power,	1,985 71
Fuel on hand,	100 00
Carbons on hand,	10 00
Oil and waste on hand,	60 00
Incandescent lamps on hand,	95 00
Globes on hand,	85 00
Other materials on hand,	138 00
Tools and appliances,	240 00
Horses, wagons, etc.,	320 00
Office furniture,	35 84
Cash (or town treasury),	11,621 99
Sinking funds,	8,785 71

Total assets, as per books of the plant,	\$93,602 22
Profit and loss balance,	22,379 79

\$115,982 01

LIABILITIES.

Appropriations for construction,	\$39,055 49
overdrafts,	4,062 40
note payments,	16,700 00
sinking funds,	8,000 00
Bonds outstanding,	40,000 00
Notes payable,	8,000 00
Interest accrued but not due,	164 12

Total liabilities, as per books of the plant,	\$115,982 01
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$20,601 45	
Income from sale of light and power,		\$10,170 56
other sources,		142 61
Balance to profit and loss,		10,288 28
	\$20,601 45	\$20,601 45

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$22,599 22	
Balance of manufacturing account,	10,288 28	
Interest from sinking funds,		\$287 56
Appropriations for maintenance,		9,283 87
interest,		1,880 00

	DR.	CR.
Overdrafts for maintenance to Jan. 15, 1902,		\$4,036 47
Interest paid,	\$1,770 78	
Depreciation,	3,209 41	
Balance June 30, 1902,		22,379 79
	<hr/>	<hr/>
	\$37,867 69	\$37,867 69

READING.

ASSETS.

Real estate,	\$15,017 61
Steam plant,	10,175 78
Electric plant,	8,048 13
Electric lines,	15,228 75
Transformers,	3,226 17
Meters,	2,942 78
Arc lamps,	1,930 26
Incandescent street lamps,	514 87
Due for light and power,	1,098 77
Fuel on hand,	115 00
Carbons on hand,	32 55
Oil and waste on hand,	59 53
Incandescent lamps on hand,	114 02
Globes on hand,	31 25
Other materials on hand,	366 71
Horses, wagons, etc.,	415 00
Sundry accounts due the plant,	558 68
Office furniture,	155 00
Cash (or town treasury),	4,021 72
	<hr/>
Total assets, as per books of the plant,	\$64,052 58
Profit and loss balance,	17,649 12
	<hr/>
	\$81,701 70

LIABILITIES.

Appropriations for construction,	\$11,700 00
bond payments,	8,000 00
note payments,	10,900 00
Bonds outstanding,	43,000 00
Notes payable,	7,600 00
Interest accrued but not due,	501 70
	<hr/>
Total liabilities, as per books of the plant,	\$81,701 70

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,930 78	
Income from sale of light and power,		\$7,432 67
other sources,		247 95
Balance to profit and loss,		4,250 16
	<hr/>	<hr/>
	\$11,930 78	\$11,930 78

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$14,476 04	
Balance of manufacturing account,	4,250 16	
Appropriation for maintenance,		\$4,225 00
interest,		2,019 00
Jobbing,		16 36
Interest paid,	2,077 23	
Depreciation,	3,106 05	
Balance June 30, 1902,		17,649 12
	<hr/> \$23,909 48	<hr/> \$23,909 48

TAUNTON.

ASSETS.

Real estate,	\$17,603 73
Steam plant,	28,141 01
Electric plant,	23,662 45
Electric lines,	28,432 61
Transformers,	7,092 01
Meters,	4,548 64
Arc lamps,	12,755 94
Inside wiring,	1,719 00
Due for light and power,	2,693 13
Fuel on hand,	40 00
Carbons on hand,	128 12
Oil and waste on hand,	30 25
Incandescent lamps on hand,	197 20
Globes on hand,	48 90
Other materials on hand,	192 85
Tools and appliances,	1,034 32
Horses, wagons, etc.,	550 32
Sundry accounts due the plant,	5,250 00
Office furniture,	309 99
Cash (or city treasury),	181,120 95
Sinking funds,	31,655 58
Total assets, as per books of the plant,	<hr/> \$347,207 00

LIABILITIES.

Appropriations for construction,	\$11,401 75
note payments,	1,500 00
sinking funds,	7,904 29
Bonds outstanding,	320,500 00
Unpaid bills,	2,239 33
Interest accrued but not due,	993 53
Total liabilities, as per books of the plant,	<hr/> \$344,538 90
Profit and loss balance,	2,668 10
	<hr/> \$347,207 00

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$29,162 83	
Income from sale of light and power,		\$27,629 17
Balance to profit and loss,		1,533 66
	<hr/> \$29,162 83	<hr/> \$29,162 83

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,	\$7,391 82	
Balance of manufacturing account,	1,533 66	
Appropriations for maintenance,		\$10,000 00
interest,		5,809 04
Interest from sinking funds,		782 36
Other interest receipts,		416 79
Bond premiums,		7,935 50
Interest paid,	6,327 28	
Depreciation,	6,459 11	
Correction of sinking fund appropriations,	563 72	
Balance June 30, 1902,	2,668 10	
	<hr/>	<hr/>
	\$24,943 69	\$24,943 69

WAKEFIELD.

ASSETS.

Real estate,	\$23,349 64
Machinery and manufacturing appliances (gas),	25,738 43
Street mains (gas),	22,555 68
Meters (gas),	4,141 09
Due for gas,	2,643 21
Gas coal on hand,	997 50
Coke on hand,	300 00
Other gas materials on hand,	524 77
Oil light material,	10 99
Gas oil on hand,	26 00
Stoves on hand,	579 81
Tools and appliances (gas),	672 96
Steam plant (electric),	13,985 37
Electric plant,	10,310 76
Electric lines,	18,477 35
Transformers,	2,622 46
Meters (electric),	2,214 90
Arc lamps,	3,067 58
Fire alarm installation,	846 35
Due for electric light,	1,530 04
Fuel on hand (electric),	729 79
Carbons on hand,	141 68
Oil and waste on hand,	68 20
Incandescent lamps on hand,	112 27
Other electric materials on hand,	447 06
Tools and appliances (electric),	808 42
Horses, wagons, etc.,	861 09
Sundry accounts due the plant,	1,425 53
Office furniture,	261 30
Cash (or town treasury),	7,757 85
Insurance,	145 92

Total assets, as per books of the plant,	\$147,354 00
Profit and loss balance,	55,467 06
	<hr/>
	\$202,821 06

LIABILITIES.

Appropriations for construction,	\$16,023 00
bond payments,	24,000 00
Bonds outstanding,	159,000 00
Unpaid bills,	1,972 06
Deposits,	236 00
Interest accrued but not due,	1,590 00
<hr/>	
Total liabilities, as per books of the plant,	\$202,821 06

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas,	\$17,937 04	
Electric,	11,999 49	
Income from sale of gas,		\$20,226 97
residuals,		2,546 42
other sources (gas),		1 40
sale of electric light and power,		5,887 39
other sources (electric),		612 00
Balance to profit and loss:		
Gas,	4,837 75	
Electric,		5,500 10
<hr/>		<hr/>
	\$34,774 28	\$34,774 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$47,963 24	
Balance of gas manufacturing account,		\$4,837 75
Balance of electric manufacturing account,	5,500 10	
Appropriations for maintenance,		250 00
interest,		6,360 00
Jobbing,		190 03
Interest paid,	6,390 00	
Depreciation,	6,655 94	
Oil lights (suburban),	481 70	
Fire alarm expense,	49 74	
Bad bills charged off,	64 12	
Balance June 30, 1902,		55,467 06
<hr/>		<hr/>
	\$67,104 84	\$67,104 84

WELLESLEY.

ASSETS.

Electric lines,	\$10,952 10
Incandescent lamps on hand,	42 00
Other materials on hand,	425 80
Tools and appliances,	84 00
Cash (or town treasury),	7,576 11
<hr/>	
Total assets, as per books of the plant,	\$19,080 01
Profit and loss balance,	536 49
<hr/>	
	\$19,616 50

LIABILITIES.

Appropriations for construction,	\$975 00
bond payments,	12,000 00
Bonds outstanding,	6,000 00
Unpaid bills,	561 50
Interest accrued but not due,	80 00
Total liabilities, as per books of the plant,	<u>\$19,616 50</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,763 60	
Pole rentals,		\$75 00
Balance to profit and loss,		9,688 60
	<u>\$9,763 60</u>	<u>\$9,763 60</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1901,	\$1,321 26	
Balance of manufacturing account,	9,688 60	
Appropriation for maintenance,		\$12,000 00
interest,		240 00
Interest paid,	246 67	
Depreciation,	576 43	
Returned to town treasury—appropriations unavail- able Dec. 31, 1901,	943 53	
Balance June 30, 1902,		536 49
	<u>\$12,776 49</u>	<u>\$12,776 49</u>

WESTFIELD.

ASSETS.

Real estate,	\$40,811 67
Machinery and manufacturing appliances (gas),	23,463 95
Street mains (gas),	34,984 69
Meters (gas),	5,214 19
Due for gas,	6,880 98
Gas coal on hand,	718 71
Coke on hand,	119 31
Enrichers on hand,	289 65
Purifying materials on hand,	79 81
Other gas materials on hand,	1,284 69
Tools and appliances (gas),	450 00
Steam plant (electric),	11,991 66
Electric plant,	6,032 11
Electric lines,	7,349 99
Transformers,	1,160 59
Meters (electric),	538 69
Arc lamps,	2,905 72
Incandescent street lamps,	47 81
Inside wiring,	1,109 93
Due for electric light and power,	1,589 96
Fuel on hand (electric),	482 80
Carbons on hand,	34 66
Oil and waste on hand,	48 63
Incandescent lamps on hand,	14 76

Globes on hand,	\$30 47
Other electric materials on hand,	199 67
Tools and appliances (electric),	600 00
Sundry accounts due the plant,	1,418 23
Office furniture,	168 00
Cash (or town treasury),	10,206 12

Total assets, as per books of the plant, \$160,227 45

LIABILITIES.

Appropriations for construction,	\$30,500 00
Bonds outstanding,	109,000 00
Interest due but not paid,	35 00
Interest accrued but not due,	315 00

Total liabilities, as per books of the plant, \$139,850 00

Profit and loss balance, 20,377 45

\$160,227 45

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
Gas,	\$16,727 81	
Electric,	11,158 46	
Income from sale of gas,		\$28,395 74
residuals,		3,072 80
sale of electric light and power,		6,773 95
Balance to profit and loss:		
Gas,	14,740 73	
Electric,		4,384 51
	\$42,627 00	\$42,627 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1901,		\$29,039 25
Balance of gas manufacturing account,		14,740 73
Balance of electric manufacturing account,	\$4,384 51	
Appropriation for maintenance,		10,000 00
Jobbing,		149 62
Interest paid,	3,908 34	
Bad bills charged off,	53 67	
Oil lights (suburban),	100 00	
Depreciation,	7,137 41	
Returned to town treasurer Jan. 31, 1900, 1901 and 1902,	17,959 84	
Other items,	8 38	
Balance June 30, 1902,	20,377 45	
	\$53,929 60	\$53,929 60

APPENDIX C.—IN THE MATTER OF THE NEW ENGLAND GAS AND COKE COM- PANY.

OPINION OF THE ATTORNEY-GENERAL.

BOSTON, Jan. 7, 1902.

HON. FORREST E. BARKER, *Chairman*.

DEAR SIR:—In a letter to you dated Jan. 26, 1899, I had the honor to advise your Board that in my opinion it had no jurisdiction to require the New England Gas and Coke Company to make the annual returns to the Board required by the statutes of gas companies, or to furnish information touching the condition, management and operation of the company. This opinion was based upon the facts then submitted by your Board, to wit, that the company in question was not a corporation, but only an association of individuals, and that it was not then engaged in the manufacture of gas.

It now appears, however, that the company has installed a plant, and is engaged, and during the past year has been engaged, in the manufacture and sale of gas; but it further appears that its entire product is sold and delivered on its premises to the Massachusetts Pipe Line Company, which, in turn, sells and delivers the gas so received to companies in the city of Boston engaged in the sale and distribution of gas to consumers. The opinion of the Attorney-General is required, upon this state of facts, as to the liability of the company under the provisions of the statutes relating to gas and electric light companies, R. L., c. 121. Certain of the provisions of that chapter are by section 41 made applicable to "all persons owning or operating works for the manufacture and sale of gas for heating or illuminating purposes within the Commonwealth." Although the business of the company in question is to not sell its product directly for heating or illuminating purposes, but to a corporation for the purpose of sale and distribution by that corporation for those purposes, and is therefore not strictly within the terms of section 41, yet, for the purposes of this opinion, I assume that the language of the section is broad enough to include the individuals composing the company in question. They are an association of individuals not forming a corporation, engaged in the manufacture and sale of gas

intended to be used for heating or illuminating purposes; and, if the statute is to be taken literally, they are bound to make returns to your Board, to permit inspection of their books, to furnish information as to the conduct of their business, and are subject to the orders of the Board as to the quality of gas furnished by them and as to the price to be charged by them therefor.

Upon the facts submitted, however, I am of opinion that they are not within the scope of the statutes. I am led to this conclusion by a consideration of the foundation, purpose and justification of the statutes of the Commonwealth relating to the subject.

I do not deem it necessary to rest the justification for the regulations exercised by your Board over gas companies upon the proposition that they derive their authority from the Commonwealth, and are therefore under its control as to the conduct of their business. Speaking for myself, I see no reason why a corporation, whose charter is expressly made subject to all provisions of general laws, does not thereby contract that it will be governed by such provisions, at whatever cost to itself. I am aware, however, that the weight of authority is that regulation by the State must stop short of anything approaching that which may result in partial or total confiscation of its property, even though such confiscation be within the powers conferred by the statutes to which, under its charter, it is made subject.

But there is another principle of law which amply sustains the power of the Legislature to make the regulations contained in the statute relating to gas and electric light corporations. Under our frame of free government, the Legislature has rarely attempted to regulate or in any way to interfere with the private business of the individual, or to restrain or in any way to regulate the conduct of his affairs. This principle extends in general to corporations which have no special relations with the public. But there is a class of corporations, sometimes termed "quasi-public," but which are more accurately termed "public-service" corporations, as to which the Legislature has gone very far in the regulation of their business, so far as such business relates to the public. Among these are corporations operating steam or electric railways, those engaged in telegraph or telephone business, and corporations carrying on the business of selling and distributing gas and electricity for heating and illuminating purposes. It is not accurate to say of such that they serve the public. In a general way, a grocer may be said to serve the public, because he sells to all who come to his store. But he may discriminate, and may refuse to sell only to such as he chooses. The public-service corporations, on the contrary, undertake to serve all members of the community who have occasion to avail themselves

thereof. In this respect they are analogous to innkeepers and common carriers, whose business from time immemorial has been subject to statutory regulation.

But the relations of public-service corporations to the public are closer, even, than those of common carriers and innkeepers, for the reason that the former enjoy franchises in public ways which could not lawfully be granted to private individuals, or have the right to take land of private individuals, by condemnation proceedings, for the purposes of their business. By reason of these rights, they enjoy a practical monopoly, either in fact or by law, of the business in which they are engaged. In consideration of these rights, they must undertake to serve the public indiscriminately.

I am aware that in the case of *Commonwealth v. Lowell Gas Light Company*, 12 Allen, 75, a dictum of Chief Justice Bigelow says, speaking of gas companies: "They are not bound to sell and dispose of it [their product] to any one either for public or private use or consumption." This statement, however, has not been followed in later decisions, and in the case of *Evans v. Boston Heating Company*, 157 Mass. 37, and in the Opinion of the Justices, 155 Mass. 598, the soundness of this dictum is by implication questioned; and it may be doubted whether, if the question were presented directly, the court would not now hold that a gas company in the enjoyment of public rights could not refuse to sell its product to any member of the community complying with its reasonable regulations. But, however that may be, all doubts as to the duties of gas companies are settled by the statutes. R. L., c. 121, gives such companies, by section 26, a practical monopoly of the streets occupied by them for the purposes of their business; and section 3 authorizes your Board to compel them to furnish their product to any person or corporation applying therefor.

Being thus in the service of the public, and in the enjoyment of a legal or actual monopoly, there can be no doubt of the right of the Legislature to enact regulations for the protection of the customer. There are many such regulations. Among other things, your Board may prescribe how their books and accounts shall be kept (section 29); it may require a gas company to supply its product to a resident of the city within which it is located (section 33); it may make such regulations as it deems proper with relation to the quality or price of gas furnished (section 34); and every gas company must furnish to the Board a sworn statement, with such details as the Board may require, of its indebtedness and financial condition, the amount of its dividends, the names of its salaried officers and the amount of salary paid to each (section 31). It may also at any time investigate the

affairs of a gas company, examine its books and inquire into the conduct of its business. Such regulations would be intolerable as applied to a private individual carrying on business not connected with the public, but they are amply justified upon the considerations stated.

Upon similar considerations, individuals who enjoy public rights and undertake to carry on the business of selling and distributing to consumers are properly made subject to the same regulations.

But, when there is no possible relation between the gas manufacturer and the public, the justification for the regulation so imposed is entirely wanting. Whether it was the purpose of the Legislature to make the regulations imposed applicable to all incorporated gas companies, whether actually engaged in the business of manufacturing and selling gas, it is unnecessary to determine. But it is not to be presumed, unless the intention be clearly expressed, that it was the purpose of the Legislature to impose upon an individual enjoying no public rights, and having no relations with the public, a supervision so extraordinary and minute. The company in question has no rights in public highways; it makes no contracts and fixes no price with consumers. There is no more occasion for supervision of their doings, in my judgment, than there would be in supervising the condition and operation of a coal company which supplies to a gas company the material for producing its gas. The purposes for the enactment of the statute entirely fail, and, while there is no express exception, it is, nevertheless, in my opinion, a reasonable construction of the law to hold that it was not intended to cover a case like the present.

It may be contended that this construction of the law operates to prevent your Board from ascertaining the cost of the gas furnished to the citizen of Boston by the companies distributing it. Even if this objection were well taken, it is one which is to be dealt with by the Legislature. But I see no such difficulty. It is to be presumed that the commission is able to ascertain, either upon its own knowledge or by the evidence of suitable experts, what the gas furnished by the Boston companies ought to cost, and to regulate the price accordingly. If the gas company has made an improvident bargain with the New England Gas and Coke Company, that is a matter which does not concern your Board; and they must suffer the loss, if the reasonable price of gas be fixed by the Board at such a rate as makes it a losing contract. In other words, if they are incorporated for the purpose of manufacturing gas, they must sell gas at what it ought to cost them to manufacture it. If they see fit to employ another person or association of persons to make their gas for them, your duty is not altered thereby. It is not to investigate the business of the contractor, but to regulate the price of the gas supplied by the

distributing company, regardless of their private contract with the manufacturer.

I am of opinion, therefore, that the association of individuals known as the New England Gas and Coke Company, not being engaged in the business of the sale and distribution of gas to consumers, is not subject to the jurisdiction of your Board.

Yours very truly,

HOSEA M. KNOWLTON,
Attorney-General.

APPENDIX D.—NEW LEGISLATION.

ACTS OF 1902.

[CHAPTER 144.]AN ACT TO AUTHORIZE THE TOWN OF WELLESLEY TO ELECT A BOARD
OF WATER AND MUNICIPAL LIGHT COMMISSIONERS.*Be it enacted, etc., as follows:*

SECTION 1. The town of Wellesley shall, within one year after this act takes effect, elect by ballot a board of water and municipal light commissioners, to consist of three persons, who shall hold office from their election for terms ending one year, two years and three years, respectively, from the date of the meeting at which they are elected, if the same is an annual meeting, or, if the same is a special meeting, for terms ending one year, two years and three years, respectively, from the date of the annual meeting next following their election, and, in either case, until their successors are elected; and at each annual town meeting thereafter said town shall elect one member of said board to serve for three years or until his successor is elected. If a vacancy shall occur in said board said town may at any meeting called for the purpose elect a person to fill said vacancy.

SECTION 2. Upon and by the election of a board of water and municipal light commissioners under section one of this act the board of water commissioners established under chapter one hundred and sixty-six of the acts of the year eighteen hundred and eighty-three shall be abolished, and the selectmen of said town shall cease to exercise such powers and to be subject to such duties, liabilities and penalties as at the time of such election are conferred or imposed by general laws upon municipal light boards, and thereupon all the powers, rights, duties and liabilities of said board of water commissioners shall be transferred to said board of water and municipal light commissioners. Said board of water and municipal light commissioners shall also have all the powers and be subject to all the duties, liabilities and penalties which at the time of such election are or thereafter may be conferred or imposed by general laws upon municipal light boards. No contracts, rights, liabilities or suits existing at the time of such election shall be affected

in any way, but said board of water and municipal light commissioners shall, in all respects and for all purposes whatsoever, be the lawful successor of said board of water commissioners and of said selectmen acting as aforesaid, respectively.

SECTION 3. This act shall take effect upon its acceptance by said town at a legal meeting called for that purpose. [*Approved March 4, 1902.*]

[CHAPTER 228.]

AN ACT TO TRANSFER THE POWERS AND DUTIES OF THE INSPECTOR OF GAS METERS AND OF ILLUMINATING GAS TO THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS.

Be it enacted, etc., as follows :

SECTION 1. The powers and duties heretofore conferred and imposed upon the inspector of gas meters and of illuminating gas are hereby conferred and imposed upon the board of gas and electric light commissioners. The care and custody of all property of the Commonwealth in the possession of said inspector are hereby transferred to said board.

SECTION 2. Said board shall have under their control an inspector and one or more assistant inspectors, who shall be appointed by the governor, with the advice and consent of the council, for terms of three years from the dates of their respective appointments, and who shall be sworn to the faithful performance of their official duties. The inspector, assistant inspectors, and the deputy inspectors hereinafter provided for, shall not be pecuniarily interested, directly or indirectly, in the manufacture or sale of illuminating gas, of gas meters, or of any other article or commodity used by gas light companies or used for any purpose connected with the consumption of gas or with gas companies, and shall not give certificates or written opinions to makers or vendors of any such articles or commodities.

SECTION 3. Said inspectors, subject to the rules and regulations prescribed by the board, shall make the inspections of gas required by section fourteen of chapter fifty-eight of the Revised Laws, and shall inspect, examine, ascertain and prove the accuracy of all gas meters which are used for measuring the quantity of illuminating gas and are to be furnished to or for the use of any person, and shall seal, stamp or mark every such meter, if it be found correct, with some suitable device, which shall be recorded in the office of the secretary of the Commonwealth, and with the name of the inspector, the date of the inspection and the number of burners which the meter is intended to supply. They shall also perform such other duties and make such reports of their doings as the board may require.

SECTION 4. If the inspectors at any time are unable fully to perform the duties required of them by this act the board shall appoint for temporary service one or more deputy inspectors of meters, and shall determine their compensation. Any person now in the service of the inspector of gas meters and of illuminating gas may be appointed or employed as such deputy without civil service examination. Such deputies shall be sworn, shall act under the direction of said board, shall not be connected with or employed by any gas company, and from their decisions the gas company or the consumer may appeal to the board.

SECTION 5. For examining, comparing and testing meters, with or without stamping them, the board may collect a fee of twenty-five cents for each meter delivering not more than a cubic foot of gas in four revolutions, vibrations or complete repetitions of its action, and for each meter so delivering more than a cubic foot, a fee of thirty cents with twenty cents added for every additional cubic foot so delivered. The board shall designate one of its members to receive said fees, who shall give a bond to the treasurer and receiver general in the penal sum of five thousand dollars. All fees so received shall be paid into the treasury of the Commonwealth quarterly, on the last days of March, June, September and December in each year.

SECTION 6. The salary of the inspector shall be twenty-five hundred dollars a year, the salary of the first assistant inspector shall be fifteen hundred dollars a year, and the salary of the second assistant inspector, if there be one appointed, shall be twelve hundred dollars a year, and the board may expend annually a sum not exceeding five thousand dollars for the compensation of deputies and for necessary apparatus, travelling expenses, office rent and expenses, and for other necessary expenses incident to the duties of said inspectors.

SECTION 7. The amount of the expenses incurred by the board under this act, and of salaries paid thereunder, less the amount deposited with the treasurer and receiver general from the fees for the inspection of meters, shall be borne by the several gas companies in proportion to their gross earnings, and shall be assessed and recovered in the manner provided by section ten of chapter one hundred and eleven of the Revised Laws for the assessment and recovery of the expenses of the railroad commissioners. If at any time however the amount collected under the provisions of section five hereof shall exceed the amount of such salaries and expenses, such excess shall be applied to reduce the annual assessment levied upon the several gas companies under the provisions of chapter one hundred and twenty-one of the Revised Laws, for the annual expenses of the board.

SECTION 8. Sections one, two, three, four, five, six and seven of

chapter fifty-eight of the Revised Laws, and so much of section seven of chapter nine thereof as relates to the annual report of the inspector of gas and gas meters, are hereby repealed.

SECTION 9. So much of this act as relates to the appointment of the inspector and assistant inspectors shall take effect upon its passage, and the remainder of this act shall take effect as soon as said officers are appointed and qualified. [*Approved March 27, 1902.*]

[CHAPTER 342.]

AN ACT RELATIVE TO TAXING UNDERGROUND CONDUITS, WIRES AND
PIPES LAID IN PUBLIC STREETS BY PRIVATE CORPORATIONS.

Be it enacted, etc., as follows:

SECTION 1. Section twenty-three of chapter twelve of the Revised Laws is hereby amended by adding thereto, after line eighty-four, the following paragraph:—

Tenth, Underground conduits, wires and pipes laid in public streets by any corporation, except street railway companies, shall be assessed to the owners thereof in the cities or towns in which they are laid.

SECTION 2. Section thirty-seven of chapter fourteen of the Revised Laws is hereby amended by adding after the word “the”, in the fifteenth line, the words:—underground conduits, wires and pipes and of the,—so that the sentence shall read as follows:—It shall also contain a statement in detail of the underground conduits, wires and pipes and of the works, structures, real estate and machinery owned by said corporation and subject to local taxation within the Commonwealth, and of the location and value thereof.

SECTION 3. Section thirty-eight of said chapter fourteen is hereby amended by striking out the word “and”, at the end of the fourteenth line, and inserting after the word “machinery”, in the fifteenth line, the words:—and underground conduits, wires and pipes,—also by striking out the word “and”, in the twenty-fifth line, and inserting after the word “machinery”, in said line, the words:—and underground conduits, wires and pipes,—also by striking out the word “and”, in the thirty-first line, and inserting after the word “machinery”, in said line, the words:—and underground conduits, wires and pipes,—also by striking out the word “and”, in the thirty-fourth line, and inserting after the word “machinery”, in said line, the words:—and underground conduits, wires and pipes,—so as to read as follows:—*Section 38.* The tax commissioner shall ascertain from the returns or otherwise the true market value of the shares of each corporation subject to the requirements of the preceding section, and shall estimate therefrom the fair cash value of all of said shares con-

stituting its capital stock on the preceding first day of May, which, unless by the charter of a corporation a different method of ascertaining such value is provided, shall, for the purposes of this chapter, be taken as the true value of its corporate franchise. From such value there shall be deducted :

First, In case of a railroad or telegraph company or of a street railway company whether chartered or organized in this Commonwealth or elsewhere, so much of the value of its capital stock as is proportional to the length of that part of its line, if any, lying without the Commonwealth; and also the value of its real estate, machinery, and underground conduits, wires and pipes, subject to local taxation within the Commonwealth.

Second, In case of such a domestic telephone company, the amount and market value of all stock in other corporations held by it upon which a tax has been paid in this or other states for the twelve months last preceding the date of the return; and in case of such a foreign telephone company, so much of the value of its capital stock as is proportional to the number of telephones used or controlled by it or under any letters patent owned or controlled by it without the Commonwealth. In case of a telephone company, whether chartered or organized in this Commonwealth or elsewhere, the value of its real estate, machinery and underground conduits, wires and pipes, subject to local taxation within the Commonwealth.

Third, In case of corporations subject to the requirements of the preceding section other than railroad, telegraph, telephone or street railway companies, whether chartered or organized in this Commonwealth or elsewhere, the value as found by the tax commissioner of their real estate, machinery and underground conduits, wires and pipes, subject to local taxation wherever situated.

For the purposes of this section, the tax commissioner may take the value at which such real estate, machinery and underground conduits, wires and pipes is assessed at the place where it is located as the true value, but such local assessment shall not be conclusive of the true value thereof.

SECTION 4. Section thirty-nine of said chapter fourteen is hereby amended by striking out the word “or”, in the second line, and inserting after the word “machinery”, in said line, the words:—or underground conduits, wires and pipes,—so as to read as follows:—*Section 39.* The tax commissioner may require a corporation to prosecute an appeal from the valuation of its real estate, machinery or underground conduits, wires and pipes by the assessors of a city or town, either to the county commissioners or to the superior court, whose decision shall be conclusive upon the question of value. Upon such appeal the tax commis-

sioner may be heard, and in the superior court costs may be awarded as justice requires.

SECTION 5. Section forty-two of said chapter fourteen is hereby amended by striking out the word "and", in the first line, and inserting after the word "machinery", in said line, the words:— and underground conduits, wires and pipes,—so as to read as follows:—*Section 42.* If the value of the real estate, machinery and underground conduits, wires and pipes of a corporation subject to local taxation within the Commonwealth, as determined by the tax commissioner, is less than the value thereof as determined by the assessors of the place where it is situated, he shall give notice of his determination to such corporation; and, unless within one month after the date of such notice it applies to said assessors for an abatement and, upon their refusal to grant an abatement, prosecutes an appeal under the provisions of section seventy-seven of chapter twelve, giving notice thereof to the tax commissioner, the valuation of said commissioner shall be conclusive upon said corporation.

SECTION 6. This act shall take effect upon its passage. [*Approved April 28, 1902.*

[CHAPTER 347.]

AN ACT TO AUTHORIZE THE AMERICAN WOOLEN COMPANY OF NEW JERSEY TO ERECT AND MAINTAIN POLES AND WIRES AND TO FURNISH ELECTRIC LIGHT AND POWER IN THE TOWN OF MAYNARD.

Be it enacted, etc., as follows:

SECTION 1. The American Woolen Company of New Jersey is hereby authorized to furnish electric light and power to the inhabitants of the town of Maynard, and to light the highways in said town by electricity, on such terms as it may agree upon with the said inhabitants and town, respectively; and for these purposes the said company may erect, maintain and operate upon the said highways such wires, posts and other fixtures as may be necessary therefor. The exercise of the powers hereby granted shall be subject to all laws now or hereafter in force relating to the erection, maintenance or operation of lines for the transmission of electric light and power, and to corporations engaged in the sale of electricity for light or power.

SECTION 2. If the town of Maynard shall vote to engage in the business of supplying electric light or power, in accordance with the provisions of chapter thirty-four of the Revised Laws and acts

in amendment thereof, then the said American Woolen Company shall convey to said town upon demand by it all the interest of said company in and to the posts, wires and other fixtures owned or used by the company for the distribution and sale of electricity in the town and not upon the land of said company, and the town shall be bound to purchase of said company only such posts, wires and fixtures. The town of Maynard shall pay to the said company the reasonable value of the posts, wires and fixtures so conveyed, to be determined in the manner provided in said chapter for determining the value of electric lighting plants taken by municipalities under the provisions of said chapter. Upon the conveyance to the town of the posts, wires and fixtures, as herein provided, the authority granted by section one of this act shall cease.

SECTION 3. The said company shall appoint in writing an agent, who shall reside in said town and whose appointment shall be filed with the town clerk of said town; and service of legal process made upon such agent shall have the same legal effect as if the company were established under the laws of this Commonwealth and such service were made upon the corporation itself.

SECTION 4. A failure or neglect, continuing for fourteen days after demand or notice to its agent appointed as aforesaid, to pay and satisfy an execution or to comply with a decree of court against it, shall be deemed sufficient ground for a forfeiture of its rights under the foregoing provisions of this act, and such forfeiture may be enforced by information brought by the attorney-general in his discretion.

SECTION 5. The selectmen of said town, upon the neglect or failure of said company to comply with the provisions of this act, may, after due notice and hearing, revoke any permission or direction given by virtue of this act, and may order the poles, wires and other fixtures of said company to be removed from said highways; and all such poles, wires, fixtures and other property of said company, not removed within a reasonable time thereafter, shall be forfeited to said town.

SECTION 6. The selectmen of said town shall have the power at all times to make such regulations in regard to the purpose for which and the manner in which the wires aforesaid are used and operated within the limits of the town, as public convenience and safety may require.

SECTION 7. This act shall take effect upon its passage. [*Approved April 29, 1902.*]

[CHAPTER 372.]

AN ACT RELATIVE TO WIRES AND ELECTRICAL APPLIANCES IN THE
CITY OF WORCESTER.

Be it enacted, etc., as follows :

SECTION 1. The city council of the city of Worcester may by ordinance designate some officer or officers of the city who shall have exclusive authority to cause to be removed from the streets of the city, within the district hereinafter prescribed, all telegraph, telephone, and electric light, motor and power wires, cables and conductors, in or above said streets, and all poles and structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted. It shall be the duty of such officer or officers, and he or they shall have the authority, to grant all necessary permissions for such wires, cables and conductors to be placed, maintained and operated in underground conduits, subject to the lawful ordinances of said city ; and it shall be the duty of the superintendent of streets or other officer having charge of the highways in said city, and he shall have authority, to issue all permits for opening and occupying the streets in said city which may be necessary to carry out the intent of this provision, upon the application of the officer or officers first above mentioned or of any person or corporation interested.

SECTION 2. The provisions of this act shall apply to that district in the city of Worcester which is bounded by a circumference whose centre is the point formed by the intersection of the south line of Front street and the east line of Main street, and whose radius is two miles in length from said centre. And said officer or officers, within thirty days after appointment, and in each January thereafter until the work in said district is completed, shall prescribe, giving public notice thereof in at least two daily newspapers in said city, by advertising therein twice a week for two weeks in succession, a part of said district, consisting of not less than two nor more than three miles of streets, within which part all of said wires, cables and conductors, except such as are hereinafter excepted, shall, during that calendar year, be removed or placed underground ; and said officer or officers shall cause the owners or users of such wires, cables and conductors, to remove them or to put them underground, and also to remove any poles or structures used in the streets to support such wires, cables or conductors, except when, in the judgment of said officer or officers, it is impracticable or inexpedient to remove such wires, cables, poles, conductors or structures ; it being the purpose and intent of this act ultimately to cause the removal from public streets, avenues and

highways within said district of all of said wires, cables and conductors, except such as are hereinafter excepted.

SECTION 3. After a part of said district has been prescribed as aforesaid no person, firm or corporation shall place any poles or other structures for the support of any wires, cables or conductors, except those herein specially excepted, in any street thereof, except temporarily, with the consent of said officer or officers, in an emergency; and if after the expiration of that calendar year there shall remain in any such street any poles, structures, wires, cables or conductors which said officer or officers shall have ordered to be removed or placed underground, the said officers shall cause the same to be removed; and the city may collect from the owners or users, by an action at law, any expense involved in such removal.

SECTION 4. The officer or officers who may be designated by the city council of said city pursuant to section one of this act may at any time, upon application of any person, firm or corporation duly authorized by law to lay or to erect and maintain and maintaining wires in the streets of said city, grant permission for the removal of any wires, cables, conductors, poles or structures in any of the streets of said city, whether within or without the district specified in section two hereof, and for the placing of the same and any other necessary wires, cables and conductors or any extensions thereof underground as herein provided; and it shall be the duty of the superintendent of streets or other officer having charge of the highways in said city, and he shall have authority, after the granting of such permission, to issue all permits for opening and occupying the streets of said city which may be necessary to carry out the intent of this act, upon the application of said officer or officers or of any person or corporation interested.

SECTION 5. This act shall not apply to long distance telephone wires, or to posts for the support of lamps exclusively, or to poles used exclusively for local distribution from underground wires, cables or conductors, or to street railway wires, poles or conductors; nor shall it revoke any rights already granted to any person, firm or corporation to place or maintain any conduits, pipes, wires, cables or conductors underground; but any such conduits, pipes, wires, cables or conductors laid hereafter in pursuance of any such grant shall be laid subject to the provisions of this act, so far as they are not inconsistent with the terms of such grant. For the purposes of this act no wire shall be deemed a long distance telephone wire which is not connected with some central telephone office in the city, and which does not extend twenty-five miles at least in a direct line from the central office.

SECTION 6. When any person, firm or corporation operating or intending to operate wires, cables, conductors or conduits in said section of said city shall desire or be required to place the same underground in any street or highway in said section, and shall have been duly authorized so to do, it shall be obligatory upon such person, firm or corporation to file with the city engineer of said city a map or maps made to scale showing the streets or highways which are desired or required to be used for said purposes, and giving the location, dimensions and course of the underground conduit or conductor desired or required to be constructed, which map or maps shall be satisfactory to and approved in writing by said city engineer before any opening shall be made in any such street or highway under such authority.

SECTION 7. The mayor and aldermen of the city shall constitute a board of appeal, to which petitions in writing may be presented by any person, firm or corporation aggrieved by any act or decision of said officer or officers, done or made in pursuance of this act. Such petition shall set forth the specific grievance or grievances relied upon, and shall be filed with the mayor of the city within ten days after the act or decision complained of was done or made; and said board after notice given as prescribed in section two of this act shall give a hearing thereon, and may either approve, annul or overrule such act or decision.

SECTION 8. The supreme judicial court or the superior court, or any justice thereof, shall on petition of said officer or officers, have jurisdiction in equity to enforce the provisions of this act or any order of said officer or officers issued thereunder, and to compel compliance therewith.

SECTION 9. This act shall take effect upon its passage. [*Approved May 6, 1902.*]

[CHAPTER 441.]

AN ACT TO AUTHORIZE CORPORATIONS TO ISSUE PREFERRED STOCK.
Be it enacted, etc., as follows:

SECTION 1. Every corporation organized under the laws of this Commonwealth shall have power to issue preferred stock to an amount not exceeding at any time the amount of the general stock then outstanding, with such preferences and voting powers or restrictions or qualifications thereof as shall be fixed and determined in the by-laws at the organization of the corporation; or after organization, by a two thirds vote of all the stock, or by a by-law adopted by a two thirds vote of all the stock, at a meeting duly called for the purpose.

SECTION 2. Such stock shall be issued subject to all general laws of the Commonwealth governing the issue of capital stock ; and each certificate subsequently issued of stock in the corporation shall have fully and plainly printed thereon the by-law or vote of the corporation authorizing the issue of preferred stock.

SECTION 3. This act shall take effect upon its passage. [*Approved June 5, 1902.*]

[CHAPTER 449.]

AN ACT TO AUTHORIZE TOWNS TO PURCHASE ELECTRICITY FOR LIGHTING PURPOSES FROM STREET RAILWAY COMPANIES.

Be it enacted, etc., as follows :

SECTION 1. A town in which no person or corporation is engaged in the business of generating or distributing electricity for sale for lighting purposes and which is not itself engaged in such business, and which has voted or shall vote, in accordance with the provisions of chapter thirty-four of the Revised Laws, to construct one or more plants for the manufacture or distribution of electricity for furnishing light for municipal use or for the use of its inhabitants, or for both purposes, may make a contract or contracts, for a term not exceeding ten years, with any street railway company or companies operating a street railway in such town, for the purchase of electricity from such street railway company or companies, for the purpose of furnishing light for municipal use or for the use of its inhabitants, or for both purposes ; and street railway companies may make contracts for furnishing electricity as aforesaid to a town, but the same shall not become operative unless the board of railroad commissioners shall, after a public hearing, approve the terms thereof as consistent with the public interests.

SECTION 2. The electricity supplied by any street railway company or companies under authority of this act shall be delivered to the distributing system of the town at some specified place or places therein, and the meter or meters through which such electricity is measured shall be a part of the distributing system.

SECTION 3. If a town voting to purchase electricity from a street railway company or companies under the provisions of this act is unable to agree with such company or companies at the expiration of a contract or contracts made in accordance with the provisions of section one of this act, upon the price to be paid for electricity by, or upon the manner in which electricity is to be furnished to, said town in the future, said town through its selectmen may apply to the board of railroad commissioners to fix the price which said town shall pay for said electricity to, and the manner in which electricity shall

be furnished by, said company or companies; and thereupon the said board shall set a date for a public hearing upon such application, giving said company or companies reasonable notice thereof; and after the hearing the board shall fix the price which said town shall pay for electricity to, and the manner in which electricity shall be furnished by, said company or companies; and said company or companies shall thereupon furnish to the town electricity at the price and in the manner fixed by said board.

SECTION 4. A town which has contracted with any street railway company or companies for the purchase of electricity as provided, and for the purposes set forth, in section one of this act, shall be subject to and have the benefit of the provisions of chapter thirty-four of the Revised Laws and of all acts in amendment thereof or in addition thereto, so far as the same may be applicable.

SECTION 5. Nothing in this act shall be construed as authorizing street railway companies to increase their capital stock or to issue bonds for the purposes hereinbefore set forth, unless authorized so to do by the board of railroad commissioners; said stock or bonds, after their issue has been so authorized, to be issued under the provisions of chapter one hundred and nine of the Revised Laws and of all acts in amendment thereof or in addition thereto.

SECTION 6. This act shall take effect upon its passage. [*Approved June 5, 1902.*]

[CHAPTER 450.]

AN ACT RELATIVE TO THE PAYMENT OF WAGES.

Be it enacted, etc., as follows:

SECTION 1. Section sixty-two of chapter one hundred and six of the Revised Laws is hereby amended by inserting after the word "payment", in the tenth line, the words:—but any employee leaving his or her employment, or being discharged from such employment, shall be paid in full on the following regular pay day,—so as to read as follows:—*Section 62.* Every manufacturing, mining, or quarrying, mercantile, railroad, street railway, telegraph or telephone corporation, every incorporated express company or water company, and every contractor, person or partnership engaged in any manufacturing business, in any of the building trades, in quarries or mines, upon public works or in the construction or repair of railroads, street railways, roads, bridges or sewers or of gas, water or electric light works, pipes or lines, shall pay weekly each employee engaged in his or its business the wages earned by him to within six days of the date of said payment, but any employee leaving his or

her employment, or being discharged from such employment, shall be paid in full on the following regular pay day; and the Commonwealth, its officers, boards and commissions shall so pay every mechanic, workman and laborer who is employed by it or them, and every city shall so pay every employee who is engaged in its business, unless such mechanic, workman, laborer or employee requests in writing to be paid in a different manner; and every town and county shall so pay each employee in its business if so required by him; but an employee who is absent from his regular place of labor at a time fixed for payment shall be paid thereafter on demand. The provisions of this section shall not apply to an employee of a co-operative corporation or association if he is a stockholder therein unless he requests such corporation to pay him weekly. The board of railroad commissioners, after a hearing, may exempt any railroad corporation from paying weekly any of its employees if it appears to the board that such employees prefer less frequent payments, and that their interests and the interests of the public will not suffer thereby. No corporation, contractor, person or partnership shall by a special contract with an employee or by any other means exempt himself or itself from the provisions of this and the following section. Whoever violates the provisions of this section shall be punished by a fine of not less than ten nor more than fifty dollars.

SECTION 2. This act shall take effect upon its passage. [*Approved June 5, 1902.*]

[CHAPTER 502.]

AN ACT TO AUTHORIZE THE ROCKINGHAM COUNTY LIGHT AND POWER COMPANY TO FURNISH ELECTRICITY AT THE STATE LINE TO CERTAIN STREET RAILWAY COMPANIES, UPON POLES AND WIRES SUPPLIED AND OWNED BY SUCH COMPANIES.

Be it enacted, etc, as follows:

SECTION 1. The Rockingham County Light and Power Company, incorporated under the laws of New Hampshire, is hereby authorized to furnish at any point or points at the state line between the state of New Hampshire and the Commonwealth of Massachusetts, electricity to any street railway company which may be operating its railway in any of the cities of Newburyport, Haverhill, Lawrence or Lowell, and in any of the towns of Salisbury, Amesbury, Newbury, West Newbury, Groveland, Georgetown, Merrimac, Methuen or Dracut, in this Commonwealth; but said company shall not be authorized to furnish electricity to any person, firm or corporation other than such a street railway company.

SECTION 2. Any such street railway company when furnished with electricity by the said Rockingham County Light and Power Company, as hereby authorized, may use the same for the sole purpose of propelling, lighting and heating its cars and lighting its buildings and adjacent premises and its switches and turn-outs, and may for such purpose erect and maintain poles, wires, conductors and apparatus over, upon, under and along such streets, highways, bridges and townways, and under and across such waters in any of the said cities or towns as may be authorized by the aldermen of such cities or the selectmen of such towns, respectively, and upon and over any private land with the consent of the owners thereof: *provided, however*, that the electricity furnished to any street railway company under authority of this act shall not be used for any purpose other than that for which electricity may be lawfully used by street railway companies under the laws of this Commonwealth.

SECTION 3. This act shall take effect upon its passage. [*Approved June 23, 1902.*]

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ATLANTA, Ga., Sept. 10. —

